Bengal Budget Estimate of the Jail Deptt. 1875-76

Finance → Budget

IX
104

WEST BENGAL SECRETARIAT LIBRARY

302

1420

INDEX

No.		Pages
1.	Jail Budget Estimate	1 to 6
	Resolution on ditto	7 to 10
2	Registration Budget Estimate	11 to 12
	Resolution on ditto	13 to 14
3	Police Budget Estimate	15 to 22
	Resolution on ditto	23 to 26
	Transfers to Public Works Department Budget	27 to 40
4.	Education Budget Estimate	41 to 52
	Resolution on ditto	53 to 58
	Receipts and disbursements of Hindoo and Hare School	59 to 66
5.	Medical Budget Estimate	67 to 76
	Resolution on ditto	77 to 78
6.	Printing Budget Estimate	79 to 82
	Resolution on ditto	83 to 84
	Printing charges of this Secretariat	85 to 88
7	Miscellaneous Budget Estimate	89 to 92
	Resolution on ditto	93 to 96
	Budget for Economic Museum	97 to 104
8	Public Works Department Budget Estimate	105 to 172
	Resolution on ditto (by Public Works Department)	173 to 176
9.	Petty Constructions and Repairs Budget Estimate	177 to 180
	Resolution on ditto	181 to 182
	Constructions and repairs not exceeding Rs. 1,000	182 to 186
10.	Rents, rates, and taxes Budget Estimate	187 to 194
	Resolution on ditto	197 to 198
11.	Provincial Service General Resolution	199 to 204
	Comparative statement of receipts and charges	205 to 210
	Local Fund Budget Estimate	213 to 242
	Resolution on ditto	243 to 246

BENGAL SECRETARIAT LIBRARY

BENGAL BUDGET ESTIMATE OF THE JAIL DEPARTMENT, 1875-76.

No. 2231C, dated Calcutta, the 30th January 1875.

Memo. by—H. A. MANGLES, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Revenue Department, together with copy of letter No. 629, dated 20th January 1875, from Inspector-General of Jails, Lower Provinces, explaining the principles on which his budget estimate has been framed.

BUDGET ESTIMATE 1875-76.

III.—*Jails.*

RECEIPTS.

DETAILS.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of jail manufactures ...	.....	7,69,900	.....	7,69,900	.....	7,68,300	8,30,231	7,68,300	2,98,293	
Value of work executed at Alipore Jail Press.	.....	1,52,350	.....	1,54,350	.....	1,50,000	73,624	1,50,000	638	
Hire of convicts and value of irrigation labor performed by prisoners.	.....	.....	.....	30,000	.....	30,000	32,202	30,000	10,876	
Miscellaneous	.....	.....	.....	3,000	.....	2,636	2,864	5,000	3,894	
Total Jails ...	.....	9,22,250	.....	9,57,250	.....	9,50,936	9,38,921	9,53,300	3,13,701	

Net increase in 1875-76 ... ... Rs. 6,314.

Grant 3.—*Jails.*

EXPENDITURE.

DETAILS.	BUDGET ESTIMATE. 1875-76.	BUDGET ESTIMATE. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Inspection and general superintendence ...	48,200	46,386	1,814	.....	43,311	46,000	23,066	
Central Jails and House-of-Correction	3,67,400	3,69,910	.....	2,510	3,08,537	3,00,000	1,39,877	
Convict Camps and temporary Central Jails ...	52,920	68,224	.....	15,304	54,028	68,000	45,932	
District Jails' establishments	1,92,380	1,67,147	25,233	.....	1,53,593	1,64,000	87,139	
Ditto supplies	4,25,080	4,02,425	22,655	.....	6,35,487	3,86,000	2,59,910	
Ditto manufactures	6,40,200	6,22,080	18,120	.....	6,17,079	6,09,000	3,12,426	
Total Jails ...	17,26,180	16,76,172	67,822	17,814	18,12,635	15,73,000	8,68,350	

Net increase in 1875-76 ... ... Rs. 50,008

DETAILS.

Numbers. 1874-75.	Numbers. 1875-76.		Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
		INSPECTION AND GENERAL SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.								.....	.....	
1	1	Inspector-General ...	24,000		28,060		26,550		29,078			The salary of the Inspector-General is progressive, and the amount to be drawn by the present incumbent in 1875-76 is therefore entered.
		Personal Assistant to Inspector-General.	4,500		4,500		4,200		.....			Annual progressive increase of pay.
				28,500		32,560		30,750				
		Establishment.							29,078			
16	16	Clerks	9,485		9,060		9,060		9,019			The Inspector-General asks for an additional clerk for the Record Department of his office, but the charge has not been sanctioned by Government, and is therefore not brought forward.
8	8	Servants	576		580		576					
		Temporary establishment.	.....		.....		.....		300			
				10,061		9,640		9,636	9,328			
		Carried over ...	.....	38,561	.....	42,200	.....	40,386	38,406			

Details	Local estimate, 1875-76		Accountant-General's estimate, 1875-76		Sanctioned estimate, 1874-75.		Actuals, 1873-74	Regular estimates, 1874-75	Actuals for six months, 1874 75	Explanatory Remarks.
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Brought forward		38,561		42,200		40,386	38,406			
Contingent Charges										
Office expenses and miscellaneous	1,200		1,200		1,200		1,143			
Country stationery		1,200		1,200		1,200	189			
							1,332			
Travelling Expenses										
Travelling allowances	...	3,000	.	3,000	. ..	3,000	1,955			
Postage Charges										
Service postage charges .	.	1,800		1,800		1,800	1,618			
Total Inspector-General's Office	.	44,561		48,200		46,386	43,311			
Jail Manufacture Department										
Establishment										
Numbers 1874-75 / 1875-76										
1 / 1 Superintendent	9,600	..		.		...	.....	.....	...	The Inspector-General states that he has submitted a proposal to Government for creating a Jail Manufacture Department in his office, but the scheme has not been sanctioned and is therefore not provided for
2 / 2 Draughtsmen	840				..	... .	. ..	... ..	.	
1 / 1 Clerk	360			.	.	..	.	...	... .	
1 / 1 Servant	84			.				.....	.....	
		10,884								
		10,884								
Total Inspection and General Superintendence		55,025	.. .	48,200		46,386	43,311	46,000	23,066	
CENTRAL JAILS AND HOUSE OF-CORRECTION										
Establishment										
Numbers 1874-75 / 1875-76										
8 / 8 Superintendents	52,800		52,800		50,200		51,580			Increased salary of the Superintendent of the Hazareebagh Central Jail
45 / 50 Fixed executive staff (including Jailor)	37,620		36 540		33,110		40,244			Annual increase to Jailors, increased pay to Naib Jailors, and additional establishment for Alipore, Midnapore, Rajshahye, and Presidency Jails
108 / 124 Fixed warder staff (including Turnkey)	26,724		26,400		21 804					Additional establishment for the Hazareebagh and Rajshahye Jails, for which proposals are now before Government
20 / 20 Servants	1,320		1,320		1,296					
19 / 14 Extra and temporary establishment	860		800		1 000					
		1,19,324		1 17,860		1,07,410	91,824			
Contingent Charges										
Rations ...	1,86,900		1,82,300		2,00,000		1,40,551			Smaller amounts estimated for the Presidency and Alipore Jails against a slight increase for the Bhagulpore, Midnapore, and Rajshahye Jails.
Hospital expenses	13,650		13,570		12,708		13,021			Increase seems necessary with reference to the actual expenditure in 1873-74
Clothing and bedding	29 320		28,670		30,000		25,645			
Moving prisoners			.		.		549			
Petty construction and repairs	9,000		5,000		2,400		475			A larger provision will be necessary under the new rules of the Government of Bengal, Public Works Department, promulgated in the Government resolution No 16, dated 2nd January 1875, which require that all minor repairs to buildings borne on the Public Works books not requiring skilled supervision and not exceeding Rs 1,000 a year for each building, shall be provided in the estimates of the Civil Department
Office and ground rent					.		458			
Contingencies and miscellaneous			16,000		16,000		16,559			
Purchase of reserve stores of grain					.		6,141			
Purchase of service postage stamps	19,000	..	400		400		304			
Tread-mills			.				1,045			
Travelling allowance			2,600		1,000		2,336			
Value of Mint stores							2			
Cost of medical stores	5 000		1,000	2,40,540		2,62 500	627			
		2,62,870					2,16,713			
Total Central Jails and House-of-Correction		3,82,194		3,67,400	..	3,69,910	3 08,537	3,00,000	1,30,877	*Note*—The figures in the column local estimate include the Hazareebagh District Jail, it being under the Superintendent of the Central Jail, but the charges of the two jails are taken under separate minor heads in the accounts, and the figures are therefore not brought forward.
CONVICT CAMPS AND TEMPORARY CENTRAL JAILS										
Numbers 1874-75 / 1875-76										
- / 1 Superintendent	12,000		12,000		12,000		13,039			
21 / 8 Establishment	12,324		12,320		12,324		3,745			
24 / 20 Extra and temporary establishment	1,550		500		2,000		8,120			
		25,874		24,820		26,324	24,904			The estimate has been framed for a smaller number of prisoners

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
Contingent Charges.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rations	22,300		22,000		32,000		25,608			
Travelling allowance	.....		.....		.....		14			
Hospital expenses	800		700		900		405			
Expenditure in Public Works Department in guarding and hutting convicts.	.....		.....		.....		203			
Clothing and bedding	2,400		1,500		3,000		4			
Service postage stamps	.....		.....		.....		8			
Petty construction and repairs... ...	2,400		2,400		3,500		.....			
Office expenses and miscellaneous ...	1,500	29,400	1,500	28,100	2,500	41,900	3,302			
							29,724			
Total convict camps and temporary Central Jail.	.....	55,274		52,920		68,224	54,628	68,000	45,932	
DISTRICT JAILS.										
Establishment.										
Numbers. 1874-75. / 1875-76.										
34 / 34 Superintendents ...	35,100		35,100		33,600		32,593			Revised classification of jails sanctioned in letter from Government of Bengal, No. 318, dated 23rd January 1875.
254 / 261 Fixed executive staff	1,01,464		1,02,540		99,438		.....			
209 / 497 Fixed establishment	44,640		44,960		16,310		1,11,552			The increase under this head is for the substitution of warders for police in 8 jails and for warders in lock-ups of 8 other jails as enumerated in the letter of the Inspector-General. The charge is generally proceeding this year, but has not been sanctioned for every jail.
Substitution of warder for police guards	.....		.....		8,200		.....			
Extra and temporary establishments ...	6,590	1,87,794	6,500	1,89,100	5,599	1,63,147	5,178			The stringent enforcement of the rules for the employment of convict warders renders it necessary to employ extra warders to fill vacancies.
							1,49,323			
Contingent Charges.										
Travelling allowance	570		570		700		1,248			
Service postage stamps	1,310		1,310		1,000		1,467			
Office expenses and miscellaneous ...	1,400	3,280	1,400	3,280	1,700	4,000	1,555			
							4,270			
Total District Jails ...	.....	1,91,074		1,92,380		1,67,147	1,53,593	1,64,000	87,139	
District Jail Supplies.										
Rations	2,90,800		2,95,400		3,05,350		4,10,994			
Hospital expenses	10,310		10,380		10,220		14,856			
Clothing and bedding	38,165		38,800		42,145		45,253			
Purchase of reserve stores of grain ...	.....		.....		.....		1,01,153			
Cost of land	.....		.....		.....		.....			
Petty construction and repairs... ...	28,600		25,000		12,650		12,917			See remark against this head under central jails.
Office and ground rent	32,745		1,500		3,000		1,279			Reduced on the expenditure of 1873-74
Miscellaneous			30,000		29,060		33,474			
Tread-mills, cranks, &c.	20,000		20,000		.....		3,490			The Inspector-General represents that tread-mills and cranks are much needed in many jails and lock-ups, and ought certainly to be provided.
Cost of medical stores	4,100		4,000		.....		12,071			
Total Jail supplies ...		4,24,720		4,25,080		4,02,425	6,35,487	3,86,000	2,59,910	*Note.*—The provision for the Hazareebagh district jail made by the Inspector-General under central jails has been transferred to district jails.
District Jails Manufactures.										
Purchase of raw materials	5,90,410		5,90,400		5,52,900		5,39,553			To provide increased appliances for labour in the central jails at Bhagulpore, Midnapore, and Hazareebagh.
Rent and compensation of lands for jail gardens.	1,050		1,050		.....		320			
Commission to jailors	6,750	5,98,210	6,750	5,98,210	6,750	5,59,650	10,911			Cost of land for the Meetapore Jail.
							5,50,784			
Alipore Jail Press.										
Establishment	12,492		12,490		12,430		11,870			Annual increase of pay for a clerk.
Purchase of type and other press materials.	2,500		2,500		4,000		1,654			
Contingencies 26,000	27,000		27,000		46,000		52,771			No separate provision made for packing charges, and contingencies reduced
Petty construction and repairs 1,000		41,992		41,990		62,430				
							66,295			
Total Jails manufacture ...	.....	6,40,202	.....	6,40,200	.....	6,22,080	6,17,079	6,09,000	3,12,426	

No. 629, dated Alipore, the 20th January 1875.

From—W. H. Heeley, Esq., Inspector-General of Jails, Lower Provinces,
To—The Accountant-General, Bengal.

I have the honor to forward herewith the budget estimates of the Jail Department for the Financial year 1875-76, and before proceeding to explain the necessity for a slightly increased grant next year, as compared with this, I have to point out that the Rajshahye Jail having been declared a central jail, has been transferred from the list of districts to that of central jails, and that I have also amalgamated the grants of the central and district jails at Hazareebagh, because, for convenience, the offices of these jails have been amalgamated, and only one set of books and accounts is kept, although the district jail is still occupied. To facilitate comparison, I have also transferred the grants of these jails to the head of central jails in stating the estimate of 1874-75.

2. The following statement shews the increase and decrease in the estimates under each head of charge, as compared with the grants of the present year :—

	Central Jails.		District Jails.		Dehree.		Total.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendents ...	2,600	.....	1,500	.....	.....	.....	4,100	.....
Fixed Executive Staff ...	3,430	.....	3,106	.....	.....	.....	6,536	.....
Fixed Warder Establishment ...	4,596	...	28,654	.....	.....	.....	33,250	.....
Servants ...	24	.....	.....	.....	.....	.....	24	.....
Extra Establishments ...	.....	140	991	.....	.....	450	401	.....
Rations ...	.....	17,700	.....	9,950	.....	9,700	.....	37,350
Hospital charges ...	875	.....	165	.....	.....	100	940	.....
Clothing ...	.....	1,330	.....	3,330	.....	600	.....	5,260
Second Class Public Works ...	6,450	.....	16,100	.....	.....	1,100	21,450	.....
Contingencies ...	1,250	.....	1,035	.....	.....	1,000	1,285	.....
Cost of Medical Stores ...	.....	.....	.....	.....	.....	.....	.....	.....
Travelling Allowances, Service Stamps, Office and Miscellaneous Expenses.	.....	.....	.....	.....	.....	.....	.....	.....
Substitution of Warders for Police Guards.	.....	.....	.....	.....	.....	.....	.....	6,724
Tread-mills, Cranks, &c. ...	.....	.....	.....	.....	.....	.....	20,000	.....
Cost of land ...	.....	.....	.....	.....	.....	.....	.....	3,200
Manufactures, &c. ...	.....	.....	.....	.....	.....	.....	37,510	.....
Commission ...	.....	.....	.....	.....	.....	.....	.....	.....
Rent and compensation for land ...	.....	.....	.....	.....	.....	.....	.....	1,410
Alipore Jail Press ...	.....	.....	.....	.....	.....	.....	.....	20,438
General Superintendence and Superintendent of Jail Manufactures.	.....	.....	.....	.....	.....	.....	9,059	.....
						Net increase ...	60,173	.....

3. The most considerable differences occur under the heads of establishment, diet, clothing, second class public works, and manufactures.

Establishment.

4. For Superintendents' salaries an increase of Rs. 2,600 for central jails, and Rs. 1,500 for district jails, in all Rs. 4,100, is anticipated. Captain Playfair's salary as Superintendent of the jails at Hazareebagh, together with the medical officer's allowance, is Rs. 900 monthly, or Rs. 10,800 per annum ; whereas in the present year's budget only Rs. 8,200 are provided, and the revised classification of the district jails, in respect of Superintendents' pay, which I have proposed to Government, will cause a slight increase in the cost of superintendence.

5. To cover the increments due to Jailors, and increased pay granted in many cases by Government to Naib Jailors, and for other changes in the fixed executive staff, including a compounder for the Alipore Jail, Rs. 240, and the increased executive establishment of the Rajshahye Jail, Rs. 960, a sum of Rs. 6,536 beyond the present year's grant will be needed, of which Rs. 3,430 comes under the head of central jails, and Rs. 3,106 under district jails.

6. The cost of *Warder Establishments now employed* in many lock-ups and in the jails at *Hooghly, Arrah, Fureedpoor, Baraset, Burdwan, Purneah, Bhagulpore and Darjeeling, in place of police guards*, has been provided for in the estimate for 1875-76; also *an increase* to the establishment of the Hazareebagh jails, including two European warders at Rs. 75 each; which has been *proposed to Government*, and a Warder Establishment suitable for a central jail has been provided for in the allotment of the Rajshahye Jail in accordance with a proposal now before Government.

The following are the jails in which the largest increases under this head of charge occur, with brief notes of the chief cause of increase:—

	Rs.	
Alipore	1,260	Warders in lock-ups.
Hazareebagh	2,400	Increase of establishment.
Rajshahye	1,032	Ditto.
Baraset	1,296	Substitution of warders for police.
Bhagulpore	972	Ditto.
Burdwan	4,620	Ditto and in lock-ups.
Darjeeling	972	Ditto ditto.
Fureedpore	2,832	Ditto ditto.
Gya	1,212	Warders in lock-ups and cooks at hajat.
Hooghly	1,440	Substitution of warders for police.
Howrah	1,080	Ditto.
Jessore	1,116	Warders in lock-ups.
Patna	1,320	Ditto.
Monghyr	1,008	Ditto.
Moorshedabad ...	1,404	Ditto.
Mymensingh	936	Ditto.
Pooree	492	Ditto.
Purneah	2,556	Substitution of warders for police in jails and lock-ups.
Sarun	492	Lock-up warders.
Arrah	3,204	Ditto, and substitution of warders for police in jail.

7. The expenditure for extra establishment has been estimated at Rs. 860 for central jails, Rs. 1,550 for the Dehree Jail, and Rs. 6,590 for district jails, in all Rs. 9,000, which is about Rs. 400 more than the grant for this year; an estimated increase of Rs. 991 in the expenditure of district jails being set-off by a reduction in the others. I find that during the first six months of 1874-75, Rs. 4,358 were expended under this head, and I do not anticipate any great reduction either during the other six months of the present financial year, or in the next, because the stringent enforcement of the rules for the appointment of convict warders has reduced their number and rendered it necessary to employ extra warders to fill vacancies.

Rations.

8. The estimate for dieting prisoners is Rs. 5,00,000, and is less than the grant of this year by Rs. 37,350, exclusive of the Rs. 1,50,000 granted towards the close of 1873-74 for storing grain, and is slightly less than the average expenditure of the three years 1871 to 1873. The stores purchased as provision against famine are nearly all consumed, and no reduction on account of grain in store should be made this year.

Clothing.

9. I have allowed a considerable reduction in the grant for clothing, because the average expenditure has not I find exceeded Rs. 70,540 during the past three years, and I believe that the sum provided, Rs. 69,885, will be sufficient.

Second Class Public Works.

10. For second class public works a considerable increase of expenditure must be anticipated on account of the circular orders of the Government of Bengal, in resolution No. 16, dated 2nd January 1875, requiring civil officers to carry out all petty repairs to permanent buildings which, with respect to jails, have generally hitherto been provided for by the Public Works Department.

Contingencies.

11. And under the head of contingencies, *i.e.* office expenses and miscellaneous charges, the purchase of office furniture and other necessaries for the central jails has been provided for by a slight increase, which is partly reduced by cutting down the grant for the Dehree Convict Camp, so that the net increase is Rs. 1,285.

Nothing has been provided in next year's budget for the further substitution of warders for police guards, because Government is averse to the measure; but I have again included the sum of Rs. 20,000 for tread-mills and cranks. These appliances for labor are much needed in many jails and lock-ups and ought certainly to be provided for.

Manufactures.

12. The central jails at Bhagulpore, Midnapore, and Hazareebagh will be completed in the course of the next financial year, and funds to meet the cost of providing prisoners with remunerative work will have to be found. I have submitted a scheme to Government for establishing a cotton-mill in the Bhagulpore Central Jail at a cost of about three-and-a-half lakhs, and also for setting up a woollen factory in the Presidency Jail, which will cost about the same, the machinery to be obtained from England. For these proposals, if the Government approves of them, special grants will be needed, and I have not therefore included them in the present budget; but I have included Rs. 82,000 for

the three central jails to provide appliances for labor, pending the decision of Government on my proposals, and the arrival of the machinery from England if ordered. The estimate for manufactures is, therefore, considerably larger than that for the present year; but by making reductions in the grant of other jails, the actual addition to the amount of this year's estimate is only Rs. 37,510, and this is further diminished by a reduction of Rs. 20,438 in the estimated expenditure of the Alipore Jail Press.

GENERAL SUPERVISION.

13. Under the head of general superintendence. I have included the cost of separating the office of Superintendent of Jail Manufactures from that of Engineer of the Alipore Jail Jute Mills, and of the Presidency Jail, and attaching it to my office. The arrangement is now under consideration by Government. The net increase of expenditure which will result from this measure will be only Rs. 222 per mensem, or Rs. 2,664 for the first year, as the cost of the engineering establishments of the Alipore Jail Jute Mills and Presidency Jail will be considerably reduced.

14. I have also provided for an extra clerk for the record department of my office, as one is necessary, and I intend to apply to Government immediately for sanction for his employment.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 2nd March 1875.

READ—

The Budget Estimate of the Jail Department for 1875-76, submitted with the Accountant-General's No. 2231C, dated 30th January 1875.

Read also—

A letter from the Inspector-General of Jails, No. 629, dated 29th January 1875, to the address of the Accountant-General, explaining the principles on which his budget estimate has been framed.

THE Lieutenant-Governor observes that the present budget compares with the sanctioned grants for the previous year and the actuals of 1873-74 as follows:—

	Actuals of 1873-74.	Grant for 1874-75.	Budget for 1875-76.
	Rs.	Rs.	Rs.
Inspection, &c.	43,311	46,386	48,200
Central Jails	3,08,537	3,09,910	3,07,400
Convict Camps	54,628	68,224	52,920
District Jails' Establishment	1,53,593	1,67,147	1,92,380
Ditto supplies	6,35,487	4,02,425	4,25,080
Manufacture	6,17,079	6,22,080	6,40,200
Totals	18,12,635	16,76,172	17,26,180
Receipts	9,38,921	9,50,936	9,57,250
Net cost of Jails	8,73,714	7,25,236	7,68,930

RECEIPTS.

The estimate of receipts on account of jail manufacture, convict labour, &c., as prepared by the Accountant-General, is approved.

CHARGES.

The Lieutenant-Governor accepts generally the explanations offered by the Inspector-General of Jails and the Accountant-General regarding the items shewing an increase or decrease of expenditure, subject to the following remarks:—

INSPECTION AND GENERAL SUPERINTENDENCE.

Under this head the Accountant-General's estimate shows a trifling increase of Rs. 1,814 as compared with the budget of the current year. But the Accountant-General has struck out from the estimate submitted by the Inspector-General the charge of Rs. 222 per mensem, or Rs. 2,664 for the first year, as salary of clerks in the office of the Inspector-General, on account of the proposed organization of a "Jail Manufacture Department." As, however, the expenditure has recently been sanctioned, this amount will be included in the estimate, and the increase over the figures for 1874-75 will be Rs. 1,814+2,664, or Rs. 4,478.

CENTRAL JAILS.

Under the sub-head of "establishments," Rs. 1,17,860 are asked for during 1875-76, against a grant of Rs. 1,07,410 for 1874-75, to provide for the annual increase to the pay of Jailors, increased pay to Naib Jailors, and for additional establishments for the Hazareebagh and Rajshahye Jails. Proposals are also in contemplation for an increase to the Midnapore, Alipore, and Presidency Jail establishments. The Accountant-General has reduced the local estimate by about Rs. 2,000, and the Lieutenant-Governor accepts the estimate as now submitted.

Under the sub-head "contingent charges," the Accountant-General's estimate for Rs. 2,49,540 is accepted. The present estimate is less than the local estimate and the budget grant for 1874-75 by about Rs. 13,000; but a part of this decrease in the local estimate is to be ascribed to the transfer of the Hazarcebagh District Jail to a separate sub-head in the estimate.

CONVICT CAMPS.

The Accountant-General's estimate for Rs. 52,920, against the local estimate of Rs. 68,224, is accepted.

DISTRICT JAILS' ESTABLISHMENT.

The Lieutenant-Governor observes that Rs. 1,89,100 are budgetted for on account of establishment, against a grant of Rs. 1,63,147 for 1874-75. The increase is chiefly due to the revised classification of jails, and to the substitution of warders for police guards in eight jails. The Accountant-General's figures are accepted.

SUPPLIES.

Under the sub-head of "supplies," Rs. 4,25,080 are asked for, against a regular estimate for the current year of Rs. 3,86,000. The increase is partly due to an item of Rs. 25,000 for petty construction and repairs, which recent orders require to be provided for in the Civil Department budget, and partly to another item of Rs. 20,000 for cranks and tread-mills, which Mr. Heeley represents are much needed in many jails and lock-ups. The Lieutenant-Governor accepts the Accountant-General's estimate.

MANUFACTURE.

Under the sub-head of "manufacture," Rs. 5,90,400 are budgetted for, for raw materials, against Rs. 5,52,900 in the current year's budget, to provide increased appliances for labour in the Central Jails at Bhagulpore, Midnapore, and Hazareebagh, which the Inspector-General expects will be completed in the course of the next financial year. Rs. 1,050 are provided in the present budget for cost of land required for the Meetapore Jail. The Lieutenant-Governor accepts these estimates.

His Honor observes that there is a decrease of Rs. 20,000 in the estimated expenditure of the Alipore Jail Press.

The several grants for the Jail Department as now sanctioned are as follows, and the subjoined table shows the comparison with the figures of 1874-75:—

	Estimate for 1875-76.	Grant for 1874-75.	Difference for 1875-76.
	Rs.	Rs.	Rs.
Inspection	50,864	46,386	+4,478
Central Jails	3,67,400	3,69,910	−2,510
Convict Camps	52,920	68,224	−15,304
District Jails' Establishment	1,92,380	1,67,147	+25,233
" Supplies	4,25,080	4,02,425	+22,655
" Manufactures	6,40,200	6,22,080	+18,120
Total	17,23,844	16,76,172	+52,672
Estimated receipts	9,57,250	9,50,936	+6,314
Net cost of Jails	7,71,594	7,25,236	+46,358

ORDERED that a copy of the foregoing Resolution be forwarded to the Inspector-General of Jails, Accountant-General, and to the Public Works Department of this Government, and Judicial (Jails) Department of this Secretariat, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

No. 696.

COPY forwarded to the Inspector-General of Jails, Accountant-General, and to the Public Works Department of this Government, and Judicial (Jails) Department of this Secretariat, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 2nd March 1875.

Bengal Budget Estimate of the Registration Department, 1875-76.

No. 2187C, dated Calcutta, the 21st January 1875.

Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

BUDGET ESTIMATE, 1875-76.

IV.—*Registration Receipts.*

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Fees ... ... / Mofussil Fees	.....	6,50,000	.....	6,50,000	.....	4,86,000	4,57,593	5,70,000	2,89,798	The Inspector-General of Registration states that his estimate for 1875-76 is based on the fact that the actual receipts in 1873-74 were considerably above the estimate; that the receipts of the earlier months of the present year, which are ordinarily by no means the heaviest, also indicate that the figures of the present year have been under-estimated; that the increase of fees has been gradual and continuous, and that the introduction of the rural system has imparted a great stimulus to registration.
Miscellaneous	.....	.....	.....	1,000	.....	.....	1,468	.....	480	
Total Registration ...	.....	6,50,000	.....	6,51,000	.....	4,86,000	4,59,061	5,70,000	2,90,278	

Net increase in 1875-76 ... ... Rs. 1,65,000

Grant IV.—*Registration.*

	Budget Estimate. 1875-76.	Budget Estimate. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency	54,400	52,700	1,700	.....	48,791	50,000	24,748	
Mofussil	4,12,200	2,83,906	1,28,294	.....	2,65,163	3,42,000	1,68,070	
Total ...	4,66,600	3,36,606	1,29,994	.....	3,13,954	3,92,000	1,92,818	

Net increase in 1875-76 ... ... Rs. 1,29,994.

Numbers. 1874-75.	Numbers. 1875-76.	Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
		PRESIDENCY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.										
1	1	Inspector-General of Registration.	21,600		21,600		18,900		16,754			Full salary estimated consequent on the return of the permanent incumbent from furlough.
1	1	Registrar of Calcutta	7,200	28,800	7,200	28,800	7,200	26,000	7,200			
									23,954			
		Establishment.										
25	25	Clerks	13,680		13,680		13,680		14,509			
15	15	Servants	1,220		1,220		1,220					
		Temporary establishment.	.....	14,900	.....	14,900	.....	14,900	470			
									14,979			
		Contingent Charges.										
		Office rent	6,000		5,400		6,000		5,328			Estimated according to the rent at present paid.
		Country stationery	.....		.....		.....		221			
		Office expenses and miscellaneous ..	3,000	9,000	3,000	8,400	3,000	9,000	2,731			
									8,280			
		Carried over ...	.....	52,700	.....	52,100	.....	50,000	47,213			

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	.....	52,700	.....	52,100	.....	50,000	47,213			
Travelling Charges										
Travelling allowances	.....	1,500	.....	1,500	.....	1,500	992			
Postage Charges.										
Service postage stamps	.....	1,000	.....	800	.....	1,200	586			
TOTAL PRESIDENCY ...	.....	55,200	.....	54,400	.....	52,700	48,791	50,000	24,748	A smaller amount will suffice, judging from the actuals of 1873-74.
MOFUSSIL.										
Salaries.										
Numbers. 1874-75. 1875-76.										
2 2 Inspectors of Registration Offices.	20,400		20,400		16,200		14,339			Full salary of the two Inspectors; there was only one Inspector during the earlier months.
22 Sub-Registrar's salary	39,300		39,300		38,400		36,340			
Ditto commission	2,27,000	2,86,700	2,27,000	2,86,700	1,10,791	1,65,391	1,05,345			Actual salary of Sub-Registrars employed.
							1,56,024			Creation of new registration offices paid entirely by commission.
Establishment.										
Clerks	92,000		92,000		85,845		86,249			Great increase of work, which renders it necessary to strengthen the establishments.
Servants	3,000		3,000		3,000					
Temporary establishments	6,000	1,01,000	6,000	1,01,000	5,655	94,500	4,910			
							91,159			
Contingent Charges.										
Office rent	2,000		2,000		2,340		1,954			No provision required for the Burdwan office.
Petty construction and repairs ...	1,500		1,500		1,500		539			
Office expenses and miscellaneous ...	13,500		13,500		11,265		8,323			Increased provision to meet the cost of iron record-racks urgently required at several district head-quarters.
Country stationery	.....		.....		.....		3			
Construction of new buildings ...	.....	17,000	.....	17,000	30,000	45,105	.....			
							10,819			
Travelling Expenses.										
Travelling allowances	.....	6,000	.....	6,000	.....	7,000	5,461			
Postage Charges.										
Service postage stamps	.....	1,500	.....	1,500	.....	1,910	1,700			
		4,12,200	.....	4,12,200	.....	3,13,906	2,65,163			
Deduct buildings included in Public Works estimate.	.....	.....	.....	.....	.....	30,000	.....			
TOTAL MOFUSSIL ...	.....	4,12,200	.....	4,12,200	.....	2,83,906	2,59,163	3,42,000	1,68,070	
TOTAL REGISTRATION ...	.....	4,67,400	.....	4,66,600	.....	3,36,606	3,13,954	3,92,000	1,92,818	

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 2nd March 1875.

READ—

Memorandum No. 2187C, dated the 21st January 1875, from the Accountant-General, submitting the Budget Estimate of the Registration Department for the year 1875-76.

RECEIPTS.

1. The estimated receipts for 1875-76 amount to Rs. 6,51,000, against the sanctioned estimate for 1874-75 of Rs. 4,86,000, and the regular estimate of Rs. 5,70,000 of the same year.

EXPENDITURE.

2. The following statement shews the estimated expenditure of 1875-76 as compared with the figures of 1874-75, excluding the assignment in the Public Works Department Budget for registration buildings :—

	Accountant-General's estimate for 1875-76.	Sanctioned grant for 1874-75.	Increase.
	Rs.	Rs.	Rs.
Presidency	54,400	52,700	1,700
Mofussil	4,12,200	2,83,906	1,28,294
Total Registration ..	4,66,600	3,36,606	1,29,994

The estimate for 1875-76 thus shews an increase of Rs. 1,29,994 over the sanctioned grant of 1874-75. Of this increase Rs. 1,16,209 is due to the creation of new registration offices paid entirely by commission, and Rs. 6,500 to the increased establishments which the increase of work in the mofussil will necessitate. The remainder of the increase is spread over several petty items, and the causes therefor are explained in the Accountant-General's statement.

3. The Lieutenant-Governor sees no objection to any of the items enumerated in the budget estimate submitted by the Accountant-General, but the following items of expenditure should be added thereto under the proper heads:—

(*a*) The increase of Rs. 25 per mensem, or Rs. 300 per annum, proposed to be given to the head clerk of the office of the Inspector-General of Registration ; and

(*b*) The salary of Rs. 100 per mensem, or Rs. 1,200 per annum, of a moonshee proposed to be appointed in the same office.

The Accountant-General's estimate of the total cost of the establishment of the Presidency Office for 1875-76 is thus raised from Rs. 14,900 to Rs. 16,400.

4. The estimates of 1875-76 as now sanctioned will therefore stand as follows :—

	As estimated by Accountant-General.	As sanctioned by Government.
Receipts	6,51,000	6,51,000
Expenditure.		
Presidency	54,400	55,900
Mofussil	4,12,200	4,12,200
Total charges ...	4,66,600	4,68,100
Excess of receipts over charges ...	1,84,400	1,82,900

5. These figures do not include the amount assigned in the Public Works' budget for registration buildings. A separate grant for this purpose will be made hereafter.

ORDER.—Ordered that a copy of the above Resolution, and that of the Accountant-General's estimate, be forwarded to the Inspector-General of Registration, the Accountant-General, and the Judicial and Public Works Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

No. 701.

COPY, with copy of the estimate, forwarded to the Inspector-General of Registration, the Accountant-General, and the Judicial and Public Works Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 2nd March 1875.

BENGAL SECRETARIAT LIBRARY

Bengal Budget Estimate of the Police Department, 1875-76.

V.—*Police Receipts.*

No. 2206, dated Calcutta, the 26th January 1875.

Memo. by—E. W. Kellner, Esq., Offg. Deputy Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

V.—*Police Receipts. Budget Estimate* 1875-76.

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contributions on account of police ...	.....	.....	.....	7,500	.....	6,500	7,713	7,500	5,338	
Recoveries from police on account of superannuations.	.....	.....	.....	16,000	.....	17,760	16,740	16,000	6,058	Reduced with reference to actual realizations in 1873-74.
Fees and fines	.....	.....	.....	450	.....	450	251	450	174	
Miscellaneous	.....	395	.....	20,000	.....	8,665	21,975	20,000	14,301	Larger cash recoveries on account of service payments of previous years.
Recoveries from Chittagong Frontier Police for provision.	.....	.....	.....	25,000	.....	25,000	.....	25,000	.....	
Total Police ...	.....	395	.....	68,950	.....	58,375	46,679	68,950	25,871	

Net increase in 1875-76 ... ... Rs. 10,575.

Grant 5.—Police Expenditure.

Details.	Budget estimate. 1875-76.	Budget estimate. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Police	1,67,891	1,62,910	4,981	.....	1,12,985	1,55,000	95,581	
Suburban "	66,943	92,053	.....	25,110	81,051	80,000	30,000	
Provincial Superintending Officers of District Police.	1,16,688	1,16,566	122	.....	1,23,716	1,33,000	66,470	
District Executive Force	35,85,850	35,11,325	74,525	.....	34,82,099	33,86,000	16,37,087	
Government contributions to Municipal Police	37,551	37,130	421	.....	37,774	37,130	16,962	
Frontier Police	1,87,190	1,59,018	28,172	.....	1,58,582	1,55,000	59,043	
Government Railway Police	29,773	29,773	.....	.....	29,746	29,773	15,153	
Total Grant 5 ...	41,91,886	41,08,775	1,08,221	25,110	40,25,953	39,75,903	19,20,296	

Net increase in 1875-76 ... ... Rs 73,111.

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
PRESIDENCY POLICE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government contribution of 25 per cent pay of Calcutta Police.	.....	98,000	.....	98,000	.....	97,480	45,000	.....	.....	According to the estimate of the Justices for 1875.
Deduct amount reduced by Government of Bengal.	.....	.....	.....	.....	.....	3,967				
						93,513				
River Police Establishment.										
Numbers. 1874-75. / 1875-76.										
7 / 7 Superintendents, darogahs, and sergeants.	11,280		11,280		11,280					
57 / 57 Corporals and constables.	5,580	16,860	5,580	16,860	5,580	16,860				
Boat Establishment.										
109 / 109 Crew of boats ...	9,180		9,180		9,180					
Hire of boats ...	900	10,080	900	10,080	900	10,080				
Grand Total carried over ...	.....	26,940	.....	26,940	.....	26,940				

Details.	Local estimates, 1875-76.		Accountant General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grand Total brought forward ...	.....	26,940	.....	26,940	.....	26,940				
Contingent Charges.										
Purchase of a steam launch	.....		.....		.....	4,500				
Contingent expenses	1,724		1,724		1,724					
Clothing	1,000		1,000		1,000					
House rent for superintendent	1,080		1,080		1,080					
Repairs of hulks and boats	5,000	8,804	[illegible]	8,804	5,000	13,304				
Grand Total ...	.....	35,744	.....	35,744	.....	40,244				
Deduct ⅘ths of cost paid by Port Commissioner.	... ..	26,808	.....	26,808	.....	30,183				
Total amount of Government contribution.	... ..	8,936	.....	8,936	.....	10,061	8,267			A special charge in 1874-75 for purchase of a steam launch, which will not recur.
Dead House.										
Establishment and contingencies ...	.....	520	.....	470	.....	470	471			The local estimate includes a large amount for contingencies, which does not seem to be required.
Balliaghata, Kiddorpore, and Scaldah Salt Police Establishment.										
Numbers. 1874-75. 1875-76.										
12 / 12 — Sub-inspectors, corporals, and constables.	1,800		1,800		1,800		1,949			
4 / 4 — Manjies and dandies	216		216		216					
Boat hire	60		60		60		60			
Clothing	64		64		44		60			
Cost of medical stores	.....		... ..		.....		308			
Petty constructions and repairs.	50		50		50		.....			
Ground rent	38		38		.....		25			
Contingencies ...	32	2,260	32	2,260	70	2,240	.....			Increase required for pugrees every second year.
							2,402			
Calcutta Lock-up Establishment.										
10 / 10 — Lock-up guards ...	1,032		1,032		1,032		1,032			
4 / 4 — Servants	240	1,272	240	1,272	240	1,272	204			
							1,236			
Contingent Charges.										
Clothing	64		64		44		60			Pugrees are supplied to the guard every second year.
Diet and clothing of prisoners	2,000		1,600		2,000		1,260			A smaller amount entered on the actuals of 1873-74.
Conveyance allowance	.....		50		.....		47			A small provision made with reference to 1873-74.
Petty constructions and repairs ...	200		100		200		2			Reduced with reference to 1873-74.
Contingencies	.....	2,264	25	1,839	100	2,344	13			Ditto ditto.
Total Calcutta Lock-up ...	.....	3,736	.....	3,111	.. ...	3,616	2,618			
Additional Force for duties of Military Guards Establishment.										
Number. 1874-75. 1875-76.										
21 / 21 — Inspectors and servants.	16,920		16,920		16,920		49,326			
350 / 353 — Constables and corporals.	33,360		33,360		33,072					
4 / 4 — Servants	192	50,472	192	50,472	192	50,184	192			A guard for the Bengal Secretariat Printing Office, under Government order No. 3212, dated 27th October 1873.
							49,518			
Contingent Charges.										
Clothing	2,672		2,672		1,856		2,485			Increased amount required for pugrees every second year, entered with reference to actuals of 1873-74 and required for guards when on detached duties.
Escort charge	.....		1,000		.....		1,212			
Oil for night rounds	570		570		570		1,012			
Conveyance allowance for guards ...	250	3,402	400	4,642	400	2,826				
							4,709			
Total Additional Force ...	.....	53,964	.....	55,114	.....	53,010	54,227			
Total Presidency Police ...	.....	1,67,216	.....	1,67,891	.....	1,62,910	1,12,985			

Numbers 1874-75	Numbers 1875-76	Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
		SUBURBAN POLICE.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXECUTIVE FORCE.										
		Salaries.										
2	2	Superintendents	...	9,926	...	9,926	.	9,000				Progressive increase of pay.
		Establishment.										
36	32	Inspectors, darogahs, and sergeants.	29,040		29,040		40,800					Proposed revision of the force
837	705	Corporals and constables.	63,600		63,600		75,528					
		Horse patrol ...	1,000		1,000		1,000					
3	3	Clerks	1,092		1,092		1,092					
36	36	Servants	2,160		2,160		2,160					
8	8	Court inspectors and constables at Sealdah and Alipore.	3,504	1,00,396	3,504		3,504	1,24,084				
		Allowance to policemen while on leave.	3,000	3,000	3,000	1,03,396	. .	.....				
		Total ..		1,12,322		1,13,322	.	1,33,084				
		Detective Force.										
		Moiety of the Detective Force for the Town and Suburbs.	.	8,940		8,940		9,300				
		Contingent Charges.										
		Purchase of horses, saddles, bridles, &c., &c.	1,100		1,100			1,100				
		Rewards	1,500		1,500			1,500				
		Lighting thanas, guard-rooms, &c.	2,880		2,880			3,400				
		Diet and clothing of prisoners .	300		300			300				
		Stationery	250		250			250				Proposed revision of the force.
		Miscellaneous .	2,150		2,150			2,150				
		Clothing ..	5,488		5,488			6,480				
		Rent of thanas	11,000		11,000			15,000				
		Petty constructions and repairs	4,000		4,000			5,000				
		Contribution to Chowkidars' Hospitals	6,542		6,542			6,542				
				35,210		35,210		41,722				
		TOTAL SUBURBAN POLICE		1,57,472		1,57,472		1,84,106				
		Deduct amount payable by Municipality.		90,529		90,529		92,053				
		Net amount payable by Government .		66,943		66,943		92,053	81,051	80,000	30,000	
		PROVINCIAL SUPERINTENDING OFFICERS OF DISTRICT POLICE										
		Salaries.										
1	1	Inspector-General	30,000		30,000		30,000		74,373			
2	2	Deputy Inspectors-General.	36,000		36,000		36,000					
1	1	Personal Assistant	9,600		9,600		9,600		9,100			
				75,600		75,600		75,700	83,973			
		OFFICE AND CHARGES OF INSPECTOR-GENERAL.										
		Establishment.										
24	24	Clerks ..	24,720		24,720		24,210		25,329			Annual progressive increase of salary.
17	17	Servants ..	1,368		1,368		1,356					
		Temporary establishment	..	26,088	.....	26,088	. .	25,566	.....			An additional sweeper sanctioned in Government orders No. 1608, dated 17th April 1874.
									25,329			
		Contingent Charges.										
		Office rent	4,800		4,800		4,800		5,172			
		Office expenses . .	2,400		2,000		2,400		1,552			
		Miscellaneous expenses ...										
		Country stationery	... ..		. ..		.....		146			
				7,200		6,800		7,200	6,870			
		Travelling expenses										
		Travelling expenses and allowances ...		7,000		7,000		7,000	6,282			
		Postage Charges.										
		Service postage stamps		1,200		1,200		1,200	1,262			There are three Deputy Inspectors-General drawing salary this year in Bengal.
		Total Provincial Superintending Officers		1,17,088		1,16,688		1,16,566	1,23,716	1,33,000	66,470	

Numbers. 1874-75.	Numbers. 1875-76.	Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
		DISTRICT EXECUTIVE FORCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Executive Department.										
		Salaries.										
43	43	District Superintendents.	3,57,600		3,57,600		3,57,600		4,60,355			
34	34	Assistant Superintendents.	1,31,400	48,900	1,31,400	48,900	1,31,400	48,900				
									4,60,355			
		Establishment.										
212	212	Inspectors	3,85,560		3,85,560		3,84,960		8,42,506			
694	692	Sub-Inspectors ...	4,99,680		4,99,680		5,01,360					A second grade Inspector increased in Julpigoree against decrease of a fourth grade Inspector in Moorshedabad, and transfer of a first grade Inspector to Chittagong Hill Tracts in exchange for a second grade appointment.
2,347	2,328	Head constables ...	4,24,000		4,24,000		4,26,660		15,78,577			
15,518	15,314	Constables	12,28,416		12,28,410		12,45,024					
1	1	Duffadar	540		540		540					Reduction of three Sub-Inspectors in other districts against an increase of one in Howrah.
3	3	European constables	3,240		3,240		3,240		3,621			
59	59	Mounted constables	18,420		18,420		18,420		17,876			Principally from reduction of Jail and Lock-up guards in several districts, and separation of Municipal from District Police in Darjeeling.
		Hospital establishment.	17,904		17,900		18,060		96,664			
		Clerks, servants ...	80,669		89,700		87,738					Progressive increase of pay of clerks.
		Temporary establishment.	1,463		1,000		1,433		370			
				26,68,892		26,68,450		26,87,435				
								31,76,435	29,99,969			
		Deduct amount to be recovered from Darjeeling Municipality.	.....	.....	.....	.....		7,020				
				31,57,892		31,57,450		31,69,415	29,99,969			
		Deduct amount reduced by Government of Bengal.	.....		.....	.....		77,000				
								30,92,415				
		Contingent Charges.										
		Clothing	70,818		70,800		71,716		74,436			Reduction in the force.
		Ordnance stores and repairs of arms and accoutrements.	10,000		10,000*a*		4,000		30,820			
		Purchase of tents and accoutrements..	8,000		8,000		12,000		6,976			
		Good conduct money	18,376		5,800		5,817		3,828			The allotment for the present year is reproduced, as judging from the actual expenditure in 1873-74 it will be sufficient.
		Boats, elephants, and mules	92,854		86,800		82,310		81,589			
		Rewards	10,003		10,000*a*		7,775		8,851			The Inspector-General of Police asks for a further sum of Rs. 6,000 with reference to a revised scheme of boat establishment to be shortly submitted to Government.
		Compensation for lands taken for police buildings.	.....		.....		.....		2,504			
		Rent of land and buildings	4,205		4,200		4,145		4,011			
		Country stationery	18,464		17,600		17,550		16,176			
		Office expenses and miscellaneous ...	49,098		49,000*a*		46,065		58,480			
		Oil for lighting station-houses, &c. ...	20,291		15,000		23,232		11,339			Reduced with reference to actual expenditure in 1873-74.
		Petty constructions and repairs ...	51,625		25,000		50,000		75,509			Entered with reference to letter from Government of Bengal No. 4668, dated 20th October 1873.
		New buildings	27,510		27,500							According to the list of new buildings sanctioned by Government.
		Cost of medical stores	.....		5,000		.....		12,669			
		Repairs of boats and cost of stores ...	3,754		3,700*a*		3,265		11,215			All the items marked (*a*) have been increased owing to the sanctioned amounts for 1874-75 having proved inadequate.
				3,84,998		3,38,400		3,25,775	3,98,193			
		Travelling Expenses.		35,48,890		34,95,850		34,18,190	33,98,462			
		Travelling allowance	.....	62,293	.....	60,000*a*		58,401	57,023			
		Postage Charges.										
		Service postage stamps	.....	33,150	.....	30,000		34,734	26,614			
		Total District Executive Force	.....	36,41,333	.....	35,85,850		35,11,325	34,82,099	33,86,000	16,37,087	
		MUNICIPAL POLICE.										
		Cost of police in Municipalities, Towns, and Unions.	.....	5,27,318	.....	5,27,318	.....	5,28,486	.....			
		Deduct amount to be paid by Municipalities, &c.	.....	4,89,767	.....	4,89,767	.....	4,91,356	.....			
		Amount of Government contribution to Municipal Police.	.....	37,551	.....	37,551	.....	37,130	37,774	37,130	16,962	A slight increase in the contribution to the Howrah Municipality.
		CHITTAGONG FRONTIER.										
		Establishment.										
8	8	Subadar-Majors and Subadars.	11,040		11,040		10,440					
6	6	Jemadars	3,600		3,600		3,600		88,468			A first grade Inspector on Rs. 250 a month in place of a subadar on Rs. 200.
35	35	Havildars	7,680		7,680		7,680					
604	604	Naiks, buglers, and privates.	72,648		72,650		72,648					
		Native doctors, clerks, and servants.	3,900		3,900		3,744		2,576			
		Temporary establishment.	36		...		36		.....			Sanctioned in orders of Government of Bengal, No. 4199, dated 31st October 1874.
		Commissariat establishment	2,904		2,900		.....		.....			
				1,01,808		1,01,770		98,148	91,044			

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingent Charges.										
Good conduct money	660		200		660		118			Reduced with reference to actual expenditure in 1873-74.
Boat and elephant establishment ...	...		5,940		4,000		3,059			Entered with reference to letter from Government of Bengal, No. 3088, dated 18th August 1874, sanctioning an elephant establishment, and letter from, No. 6129, dated 14th October 1874, sanctioning a boat establishment.
Repairs of Arms and Accoutrements ...	360		360		321		3,022			
Rewards	100		100		100		30			
Elephant, boat establishment, office expenses, and miscellaneous.	73,266		...		...		...			
Country stationery	169		160		169		160			The local estimate for 1875-76 is said to be based on the orders of the Government of Bengal, No. 2071, dated 20th May 1874, to the Commissioner of Chittagong, but in the absence of any information on the subject in this office, the budget allotment for the present year is re-produced.
Petty constructions and repairs ...	49,478		15,000		15,000		9,017			
Repairs of huts	...		...		...		35			
Office expenses	...		60,000		36,000		50,039			As sanctioned for 1874-75 in paragraph 11 of Government resolution No. 1263B, dated 2nd May 1874, Rs. 23,000 is a nominal charge, being recoverable from the men, and is taken under receipts.
Miscellaneous	...									
Clothing	2,556		2,550		2,556		82			
		1,29,495		84,310		58,806	67,362			
Travelling Expenses.										
Travelling allowances	...	1,750	...	1,000	...	2,019	144			Reduced with reference to the actual expenditure of two previous years.
Postage Charges.										
Service postage stamps	...	50	...	50	...	45	32			
Total Chittagong Frontier ...	...	2,30,199	...	1,87,190	...	7,59,018	1,58,582	1,55,000	59,043	
GOVERNMENT RAILWAY POLICE	...	29,773	...	29,773	...	29,773	29,746	29,770	15,153	

No. 2298C, dated Calcutta, the 15th February 1875.

Memo. by—H. A. MANGLES, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Revenue Department, in continuation of this office No 2206C, dated 26th January 1875.

Supplementary Budget Estimate of the Police Department for the year 1875-76.

Nature of charge.	Amount to be added in the budget estimate of 1875-76.	Number and date of Government letter.
Contingent Charges.	Rs.	
New Buildings	3,600	Sanctioned in Bengal Government's order No. 351, dated 23rd January 1875.
Total ...	3,600	

C. E. G.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 25th February 1875.

READ—

The Police Budget Estimates for the year 1875-76, submitted with the Accountant-General's No. 2206C, dated 26th January 1875.

Read also—

The Supplementary Budget submitted with the Accountant-General's No. 2298C, dated 15th February 1875.

The following table distributes the figures under the main heads into which the police estimates are divided :—

BUDGET HEADS.	Actuals, 1873-74.	Sanctioned estimate, 1874-75.	Estimate passed by the Accountant-General, 1875-76.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Presidency Police	1,12,985	1,62,910	1,67,891	4,981	.....
II.—Suburban Police	81,051	92,053	66,943	.....	25,110
III.—Provincial Superintending Officers	1,23,716	1,16,566	1,16,688	122	.....
IV.—District Executive Force	34,82,099	35,11,325	35,85,850	74,525	.....
V.—Frontier Police	1,58,582	1,59,018	1,87,190	28,172	.....
VI.—Government contribution to Municipal Police.	37,774	37,130	37,551	421	.....
VII.—Government contribution to Railway Police.	29,746	29,773	29,773	.....	.....
Total ...	40,25,953	41,08,775	41,91,886	1,08,221	25,110

The main items of increase and decrease shown in the Accountant-General's estimate for 1875-76, as compared with the sanctioned budget estimate of 1874-75 in the detailed items, are noticed below :—

I.—PRESIDENCY POLICE.

2. There is an increase from Rs. 97,480 to Rs. 98,000, or of Rs. 520, in the Government contribution to the Calcutta Police. The budget of the Justices showing this increased expenditure has been already approved by the Lieutenant-Governor.

3. There is a decrease of Rs. 1,125 in the aggregate Government contribution to the cost of the river police. This decrease is due to the non-recurrence of the special provision of Rs. 4,500 made in the budget for 1874-75 for the purchase of a steam launch. The estimate is otherwise the same as the grant for 1874-75, and is sanctioned.

4. There is an increase of Rs. 20 in the aggregate cost of salt police establishment. The increase, which is required for the grant of new pugrees to the men every second year, is passed.

5. There is no alteration in the cost of the Calcutta lock-up establishment. Under the head of contingencies, however, there are several variations as shewn below :—

	Actuals of 1873-74.	Estimate of 1874-75.	Local estimate of 1875-76.	Accountant-General's estimate of 1875-76.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Clothing	60	44	64	64	Increase of Rs. 20 for pugrees.
Diet and clothing of prisoners	1,260	2,000	2,000	1,600	Reduction or addition of the local estimate with reference to the actuals of 1873-74.
Conveyance allowance	47	.....	.....	50	
Petty construction and repairs	2	200	200	100	
Contingencies	13	100	.....	25	
Total ...	1,382	2,344	2,264	1,839	

The Accountant-General's figures, which are based on actuals for 1873-74, show a net decrease of Rs. 505, and are passed.

6. The increase of Rs. 288 in the cost of an additional force to discharge the duties of military guards, raising the local estimate from Rs. 50,184 to Rs. 50,472, is on account of three constables sanctioned for the Secretariat Press at Rs. 8 a month each. Under the head of contingencies there is also an increase of Rs. 1,816 (from Rs. 2,826 to Rs. 4,642). Of this increased expenditure, Rs. 816 are required for pugrees and an additional sum of Rs. 1,000 passed by the Accountant-General for "escort charge," required for guards when on detached duties. The estimate, as passed by the Accountant-General, is approved.

II.—SUBURBAN POLICE.

7. The budget of the Suburban Police, as already passed by Government, shews Rs. 1,57,472 as estimated expenditure, and Rs. 23,586 as estimated receipts. A moiety of the balance of Rs. 1,33,886, or Rs. 66,943, is payable by Government. This sum, which is less than the amount provided for in the Budget of 1874-75 by Rs. 25,110, has been budgetted for by the Accountant-General and is sanctioned.

III.—PROVINCIAL SUPERINTENDING OFFICERS.

8. The estimate under this head shews an increase of Rs. 182 from Rs. 1,16,506 to Rs. 1,16,688. This increase is attributable to the progressive increase of pay of the office establishment and is passed.

IV.—DISTRICT EXECUTIVE FORCE.

9. Under this head the Accountant-General has estimated the expenditure for 1875-76 at Rs. 35,85,850, against the grant for 1874-75 of Rs. 35,11,325, thus shewing an increase of Rs. 74,525. The Accountant-General's estimates under the sub-heads of "salaries and establishment," "travelling expenses," and "postage charges" amount to Rs. 32,47,450, as detailed below :—

	Rs.
Salaries and Establishment	31,57,450
Travelling expenses	60,000
Postage charges	30,000
Total ...	32,47,450

Considering the actuals for 1873-74, and the actuals for six months of 1874-75, the Lieutenant-Governor is compelled to reduce the sum by Rs. 35,450, which will make the grant under these four sub-heads for 1875-76 amount to Rs. 32,12,000.

10. Under the sub-head of "*Contingent charges*," the estimate amounts to Rs. 3,38,400 The Accountant-General has made a provision of Rs. 5,000 for medical stores, but this charge is not explained, and the amount must be struck out.

11. The local estimate for 1875-76 on account of new buildings and petty construction and repairs is Rs. 79,135—the sum of Rs. 27,510 being required under the former head, and Rs. 51,625 under the latter. The Accountant-General has, however, passed Rs. 27,500 under the former and 25,000 under the latter head, thus making a reduction of Rs. 26,635 on the local estimates. Large reconstructions are, however, necessary in consequence of the damages caused by the cyclone, and the Lieutenant-Governor is pleased to sanction the local estimates; the sum of Rs. 26,635, struck out by the Accountant-General, together with Rs. 3,600 on account of new buildings as per the supplementary budget of the 15th February, will accordingly have to be added to the Accountant-General's figures. The whole grant under petty construction and repairs and new buildings for 1875-76 will now stated thus:—

		Rs.	Rs.
New buildings		27,510	
	Supplementary Budget ...	3,600	
			31,110
Repairs		...	51,625
	Total	.	82,735

V.—Frontier Police.

12. Under the head of establishments in the Chittagong Hill Tracts, there is an increase of Rs. 156 from Rs. 3,744 to Rs. 3,900 on account of native doctors, clerks, &c., and an additional item of Rs. 2,900 for the Commissariat establishment for superintending the storage and distribution of rations. The Accountant-General's figures are accepted.

13. Under "contingent charges," the charge for "good conduct money" has been reduced from Rs. 660 to Rs. 200 with reference to the actual expenditure (Rs. 118) during 1873-74. For the same reason the allotment for "travelling allowance" has been reduced from Rs. 2,019 to Rs. 1,000. The reductions are approved by the Lieutenant-Governor.

14. The sum of Rs. 15,000 was sanctioned last year for petty construction and repairs, the local officers have budgetted this year for Rs. 49,478, but the Lieutenant-Governor is unable to pass more than the Accountant-General's estimate of Rs. 15,000.

15. Under "*Boat and elephant establishment*" and "*Office expenses and miscellaneous*" the budget for 1874-75 provides Rs. 4,000 + Rs. 36,000 = Rs. 40,000. The local estimate for 1875-76 is Rs. 73,266 for both sub-heads. The Accountant-General has passed Rs. 5,940 for the former, and for the latter Rs. 60,000, or a total of Rs. 65,940. A deduction of Rs. 25,000 is, however, to be made from the Rs. 60,000, as that amount is recoverable from the Chittagong Frontier Police and has been entered in the budget as a receipt. The sum of Rs. 5,940 is made up of two items—the elephant establishment as sanctioned in orders dated 18th August 1874, and the boat establishment as sanctioned in orders dated 14th October 1874. But since the orders of August 1874, the elephant establishment has been revised and a mule establishment has been added. The Lieutenant-Governor accepts the Accountant-General's estimate of Rs. 5,940 for the maintenance of elephants. To this sum, however, must be added Rs. 1,944 a year on account of boat establishment, and also Rs. 200 for contingent expenditure. The whole estimated expenditure on account of "Boat and elephant establishments" will therefore amount to Rs. 8,084, which is sanctioned, thus increasing the Accountant-General's estimate by Rs. 2,144. The Accountant-General's figures on account of office expenses and miscellaneous items are accepted.

VI.—Municipal Police.

16. According to the Accountant-General's estimate, there is an increase of Rs. 421 under this head from Rs. 37,130 for 1874-75 to Rs. 37,551 for 1875-76. As there has been no increase of expenditure sanctioned, the Lieutenant-Governor thinks it will be sufficient to accept the amount passed for 1874-75, *viz.*, Rs. 37,130, on this account.

VII.—Government Railway Police.

17. The Accountant-General's estimate of Rs. 29,773 under this head is the same as the sanctioned estimate for 1874-75, and is approved.

Receipts.

18. The estimate of receipts for 1875-76, which amounts to Rs. 68,950 against the sanctioned estimate of Rs. 58,375 of 1874-75, is accepted.

Summary of Sanctioned Grants.

19. The sanctioned grants for 1875-76 will, in accordance with the foregoing remarks, stand thus—

	Rs.
Presidency Police	1,67,891
Suburban „	66,943
Provincial Superintending Officers	1,16,688
District Executive Force	35,75,635
Frontier Police	1,89,334
Municipal „	37,130
Railway „	29,773
Total ...	41,83,394
Deduct receipts ...	68,950
Net cost of Police ...	41,14,444

Ordered that a copy of this Resolution, together with a copy of the estimates, be forwarded to the Inspector-General of Police, the Accountant-General, and the Judicial (Police) Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secretary to the Govt. of Bengal.

No. 647.

Copy forwarded to the Inspector-General of Police for information.

No. 648.

Copy forwarded to the Accountant-General for information.

No. 649.

Copy forwarded to the Judicial (Police) Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

Calcutta,
The 25th February 1875.

G. R. G.

No. 641, dated Calcutta, the 9th February 1875.

Endorsed by—The Offg. Under-Secy. to Govt. of Bengal, Judicial Dept.

COPY, and of the endorsement, forwarded to the Financial Department of this office, with a view to the issue of the needful orders sanctioning the transfer in question.

No. 640, dated Calcutta, the 9th February 1875.

Office Memo. from—J. CRAWFURD, ESQ., Offg. Under-Secretary to the Government of Bengal, Judicial Department,

To—The Secretary to the Government of Bengal, Public Works Department.

WITH reference to endorsement No. 625 of the 4th instant, from the Public Works Department of this Government, the undersigned is directed to state that the Financial Department of this office has been requested to sanction the transfer of the sum of Rs. 3,080 required for the construction of buildings at Roomah in the Chittagong Hill Tracts, from the Police Budget to the Public Works Department Budget of this year, out of the sum of Rs. 15,000 provided for in the former budget for buildings in the Hill Tracts.

No. 623, dated Fort William, the 4th February 1875.

From—COLONEL J. E. T. NICOLLS, R.E., Secretary to the Government of Bengal in the Public Works Department,

To—The Offg. Commissioner, Chittagong Division.

I AM directed to inform you that the statement* giving the details of the cost of the construction of buildings at Roomah in the Chittagong Hill Tracts, amounting to Rs. (3,080) three thousand and eighty, which accompanied your letter No. 33H. of the 9th ultimo, addressed to the Judicial Department of this Government, and transferred to this office, is sanctioned by the Lieutenant-Governor, subject to the transfer of the amount by the Civil Department from the Police to the Public Works Budget, and that, as it is presumed the work will be carried out by the Assistant Commissioner, his agency in the matter is availed of as that of a "Disburser of the Public Works Department." That officer should accordingly be instructed† to obtain the necessary funds from the Executive Engineer, and to render accounts of the expenditure on the work to the Controller of Public Works Accounts in accordance with the provisions in Chapter XX., Section III. of the Public Works Code.

(No. 507 of 1874-75 of this Office.)

† See paragraph 11 of Rules forwarded with resolution in this office, No. 16 of 2nd ultimo.

2. I am to add that the Chief Engineer will be glad to have *rough* sketches, if no better are available, showing the sizes of the different buildings provided for in the statement referred to above, and also giving a general description of their nature.

3. Every endeavour should be made to complete the works within the current financial year, so that the amount (of Rs. 3,080) which is allotted for them shall not lapse with the expiration of the year.

No. 625.

Copy of the above letter forwarded to the Judicial Department of this Government, with reference to its memorandum No. 319 of 21st ultimo, and with the request that as no funds for the works are available in Public Works Department, the necessary action may be taken in view to the sum of Rs. 3,080 alluded to being transferred from the Police Budget to the Public Works Department Budget of this year, the result being reported to this office on an early date.

C. E. G.

No. 536, dated Calcutta, the 18th February 1875.

Office Memo. from—H. J. S. COTTON, Esq., Acting Junior Secretary to the Government of Bengal,

To—The Secretary to the Government of Bengal, Public Works Department.

THE undersigned is directed to inform the Secretary to this Government in the Public Works Department, with reference to that Department's No. 625 of the 4th instant, to the Secretary in the Judicial Department of this office, that the Lieutenant-Governor is pleased to sanction the transfer, for the construction of buildings at Roomah in the Chittagong Hill Tracts, of the sum of Rs. 3,080 from the Police Budget to the Public Works Department Budget of this year, out of the sum of Rs. 15,000 provided for in the former budget for buildings in the Hill Tracts.

No. 537.

COPY forwarded to the Secretary in the Judicial Department of this office for information, with reference to his memorandum No. 641, dated 9th February 1875.

No. 538.

COPY forwarded to the Inspector-General of Police for information.

No. 539.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 18th February 1875.

C. E. G.

No. 725, dated Calcutta, the 16th February 1875.

Endorsed by—The Offg. Under-Secy. to the Govt. of Bengal, Judicial Dept.

COPY forwarded to the Financial Department of this office for information.

No. 724, dated Calcutta, the 16th February 1875.

Office Memo. from—J. CRAWFURD, Esq., Offg. Under-Secy. to the Govt. of Bengal,
To—The Secretary to the Government of Bengal, Public Works Department.

WITH reference to his memorandum No. 646, dated the 8th instant, the undersigned has the honor to inform the Secretary to the Government of Bengal in the Public Works Department that the Financial Department of this Government has been asked to issue orders for the transfer, to the Public Works Department Budget, of Rs. 248 on account of repairs for the police station of Kallygunge in the 24-Pergunnahs from the unexpended balance of the sum of Rs. 1,875 provided for in the Police Budget for the year 1874-75 for the construction of certain buildings in the district of Dinagepore.

C. E. G.

No. 757, dated Calcutta, the 19th February 1875.

Endorsed by—The Offg. Under-Secy. to the Government of Bengal, Judicial Dept.

COPY forwarded to Financial Department of this office, with a view to the issue of the needful orders for the transfer of Rs. 138 from the Police Budget to the budget of the Public Works Department.

No. 756, dated Calcutta, the 19th February 1875.

Memo. from—J. CRAWFURD, Esq., Offg. Under-Secy. to the Govt. of Bengal, Judicial Department,

To—The Secretary to the Government of Bengal, Public Works Department.

REFERRING to endorsement from this Department, No. 608 of the 9th instant, the undersigned is directed to state that the Financial Department, of this Government has this day been requested to sanction the transfer of the sum of Rs. 138 (one hundred and thirty eight), from the Police Budget to the Public Works Department Budget, out of the available balance at the credit of the Dinagepore district, for the construction of police buildings, to provide glazed doors and windows for the Police Inspector's bungalow at Bhagulpore.

C. E. G.

No. 716.

MEMORANDUM.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 4th March 1875.

IN continuation of memoranda Nos. 724 and 756, dated 16th and 19th February 1875, respectively, from the Judicial Department of this office, the undersigned is directed to say that the Lieutenant-Governor is pleased to sanction the transfer, from the grant for petty constructions and repairs in the Police Budget for 1874-75 to the Public Works Department Budget, of Rs. 248 required for repairs of the police station of Kallygunge in the 24-Pergunnahs district, and of Rs. 138 required to provide glazed doors and windows for the Police Inspector's bungalow at Bhagulpore.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

TO THE SECRETARY TO THE GOVT. OF BENGAL,

P. W. DEPARTMENT.

No. 717.

COPY forwarded to the Judicial Department of this office for information, with reference to their endorsements Nos. 725 and 757, dated 16th and 19th February 1875, respectively.

No. 718.

COPY forwarded to the Inspector-General of Police for information.

No. 719.

COPY forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 4th March 1875.

C. E. G.

No. 815, dated Fort William, the 17th February 1875.

Office Memo from—COLONEL J. E. T. NICOLLS, R.E., Secretary to the Government of Bengal in the Public Works Department,

To—The Secretary to the Government of Bengal in the Financial Department.

IT appears from resolution of the Financial Department of this Government, dated the 2nd May last, on the Police Budget Estimates for 1874-75 (a copy of which was obtained demi-officially), that a grant of Rs. 15,000 was sanctioned by Government for expenditure in the current year on police barracks, godowns &c., in the Chittagong Hill Tracts, and that this grant was intended to be a charge against the Public Works Budget funds.

2. In the original budget of Provincial Public Works for 1874-75, Rs. 80,000 was provided for minor police works. This sum was subsequently reduced to Rs. 50,000, and finally to Rs. 20,000, as will be seen from the revised budget of this department. As this reduced allotment has all been spent, the grant of Rs. 15,000 referred to above cannot be met from the Public Works Budget funds as originally intended. The undersigned therefore requests that steps may be taken by the Financial Department for the transfer of Rs. 15,000 from the Police to the Public Works Budget to meet the expenditure to be incurred in the current year on account of the police buildings in the Chittagong Hill Tracts.

No. 720.

MEMORANDUM.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 4th March 1875.

THE undersigned is directed to inform the Secretary in the Public Works Department of this Government, with reference to his memorandum No. 815, dated 17th February 1875, that the sum of Rs. 15,000 sanctioned in Government resolution dated 2nd May 1874 for the construction of godowns and barracks in the Chittagong Hill Tracts, is included in the total grant of Rs. 50,000 made in the Police Budget for petty constructions and repairs for 1874-75, and is accordingly a charge against the Civil Police Budget.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

TO THE SECRETARY TO THE GOVT. OF BENGAL,
PUBLIC WORKS DEPARTMENT.

No. 721.

COPY forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 4th March 1875.

C. E. G.

BENGAL BUDGET ESTIMATE OF THE EDUCATION DEPARTMENT, 1875-76.

No. 2286C, dated Calcutta, the 9th February 1875.

Memo. by—H. A. MANGLES, ESQ., Acting Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Revenue Department.

BUDGET ESTIMATE, 1875-76.

VI.—*Education.*

RECEIPTS.

	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
College Fees and Fines.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ri.	Rs.	
General and special	1,27,681		1,34,000		1,34,100		1,35,992			
Civil Service classes	5,542		8,000		8,000		23,975			The actuals of 1873-74 would justify the estimate of 1875-76 for Civil Services classes being increased, but the Government Resolution of July 1874 having raised the standard of marks for passing the examination to two-thirds in each subject, it is very probable there will be a considerable falling off in the number of students, and the figures for 1874-75 are therefore reproduced.
		1,33,223		1,42,000		1,42,100	1,59,967	1,45,000	75,729	
School Fees and Fines.										
General fees and fines	2,52,670		2,40,000		2,36,550		2,19,525			
Special fees and fines							2,945			Increased with reference to the probable receipts of the present year. The Director's figures appear very high.
		2,52,670		2,40,000		2,36,550	2,22,470	2,40,000	1,19,783	
Scholarship examination fees		.....		5,000		7,840	7,446	5,000	1,333	
Transfer fees		.....					492	500	140	The estimate of the present year is not likely to be realized.
Local rates and cesses		.....		.....		.....	.....	.....	2	
Endowments		54,510		54,800		53,500	41,488	54,000	25,015	
Subscriptions		.....		.....		.....	.....	4,300	3,930	
Municipal grants		.....		.....		...	.....	.....	.....	
From revenues of native states		.....		.....		.....	.....	200	200	
Contributions and miscellaneous		22,697		30,000		28,810	27,204	40,000	28,633	
							76,690	1,04,000	59,253	
Total education ...		4,63,400		4,71,800		4,68,800	4,59,127	4,89,000	2,54,765	

Net increase in 1875-76, Rs. 3,000.

GRANT 6.—*Education.*

EXPENDITURE.

	BUDGET ESTIMATE. 1875-76.	BUDGET ESTIMATE. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence and inspection	3,80,160	3,34,245	45,915	.....	3,31,885	3,56,000	1,78,819	
Government colleges	5,47,260	4,80,864	66,396	.....	4,53,642	4,55,000	2,30,020	
Collegiate schools	81,210	82,000	.....	790	77,867	82,000	44,315	
Other Government schools	5,45,640	5,48,240	.....	2,600	4,92,601	5,19,000	2,60,061	
Grants-in-aid and assignments	4,18,000	4,29,256	.....	11,256	3,85,791	3,90,000	1,97,728	
Primary schools	4,50,000	5,08,900	.....	58,900	4,12,976	4,00,000	1,99,597	
Scholarships	1,28,000	1,37,988	.....	9,988	1,17,612	1,17,000	58,608	
Freight on stores from England	500	1,000	.....	500	620	.....	6	
Miscellaneous	40,830	24,633	16,197	.....	36,568	35,000	20,770	
Total Grant 6 ...	25,91,600	25,47,126	1,28,508	84,014	23,00,562	23,54,000	11,89,926	

Net increase in 1875-76, Rs. 44,474

GRANT 6 —*Education.*—(Continued.)

Numbers. 1874-75.	Numbers. 1875-76.	Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
		SUPERINTENDENCE & INSPECTION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.										
1	1	Director		30,000		30,000		30,000	27,500			
		Establishment.										
		Temporary establishment							25			
13	13	Clerks	12,240		12,240		12,240		13,877			
11	11	Servants	864	13,104	860	13,100	860	13,100				
									13,902			
		Contingent Charges.										
		Contingencies	2,000		1,500		1,500		1,243			
		House rent	6,248	8,248	4,160	5,660	...	1,500	939			
									2,182			
		Travelling Expenses.										
		Travelling allowances		500		500		500	602			
		Postage Charges.										
		Service postage stamps		1,600		1,500		1,500	1,415			
		Total Direction ..		53,452		50,760		46,600	45,601	... ..	25,174	
		INSPECTION.										
		Salaries.										
6	6	Inspectors		77,400		77,400		69,595	67,402			Joint-Inspector of Orissa on Rs. 350 replaced by an Inspector on Rs. 750, and increase of salary for two other Inspectors.
		Establishment.										
		Temporary establishment							20			The Director has provided for an increase to the Rajshahye Inspector's office, which has not yet been sanctioned.
		Clerks	10,068		9,148		9,050		10,046			
		Servants	1,188	11,256	1,188	10,336	1,188	10,238				
									10,066			
		Contingent Charges.										
		Contingencies	1,980		1,980		2,338		2,262			Provision of Rs. 650 for tents not required, against which there is a special provision of Rs. 300 for a lithographic press and repairs of boat for Inspector of Eastern Circle.
		House rent	1,284	3,264	1,284	3,264	1,300	3,638	1,235			
									3,497			
		Travelling Expenses.										
		Travelling allowances		11,000		10,000		7,750	9,144			A larger amount is required for the Inspectors of the Behar, Orissa, and Eastern Circles.
		Postage Charges.										
		Service postage stamps		10,000		3,500		7,560	1,875			Postage charges of the Deputy and Sub-Inspectors are taken against their general contingent allowance, payable from the grant for primary education. The grant for Inspectors has been raised above the expenditure in 1873-74, with reference to the bill-work recently transferred to them.
		Total ...							91,984			
		DEPUTY INSPECTORS.										
		Salaries.										
46	45	Deputy Inspectors ...	71,100		71,100		68,400		67,050			One 3rd grade Deputy Inspector for Chumparun not required; and one for Pubna reduced to a Sub-Inspector. Salary of Deputy Inspector, Calcutta, increased to Rs. 300, under orders No. 3337, dated 27th October 1874, and a new appointment on Rs. 250, under orders No. 1238V.S., dated 19th September 1874.
121	128	Sub-Inspectors ...	66,000		66,000		65,040		.....			
				1,37,100		1,37,100		1,33,440	67,050			
		Establishment.							52,837			One post transferred from Deputy Inspectors, and new posts for Shahabad, Lohardugga, Tipperah, Mymensingh, and Dinagepore.
		Servants		2,112		2,110		2,240				Partly from reduction and partly from overestimate last year.
		Contingent Charges.										
		Contingencies		.....		.....		574	550			A contingent allowance of Rs. 100 a year has been sanctioned for each Deputy Inspector in 1874-75, payable from the grant for primary education, and it is presumed that a similar cause will be allowed in 1875-76.
		Service postage stamps							1,282			

GRANT 6.—*Education* - (Continued.)

	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
Travelling expenses										
Travelling allowances		1,03,492		65,000		81,600	59,753			
Total ...		2,42,704		2,04,210		2,17,854	1,81,472			Reduced with reference to the actual expenditure of the past two years.
District Committees.										
Contingencies	...		...		.		299			
Establishment under Commissioners .	7,020		7,020		5,520		12,308			
Establishment under District School Committees.	13,668		13,670		13,750		.....			Clerks have been sanctioned for the Commissioners of Cuttack and Dacca, under orders No. 2931, dated 4th September 1874, and No. 2402, dated 24th July 1874.
Service postage stamps	. ...		.....		.. ..		221			
Total ...		20,688		20,690		19,270	12,828			
Total inspection ...		3,76,312		3,29,400		3,35,905	2,86,284		1,53,645	
TOTAL SUPERINTENDENCE AND INSPECTION		4,29,764		3,80,160		3,82,505	3,31,885			
Deduct amount reduced by Government of Bengal.	.	....		...		48,260	.....			
Total ..		4,29,764		3,80,160		3,34,245	3,31,885		1,78,819	
GOVERNMENT COLLEGES.										
PRESIDENCY COLLEGE.										
GENERAL.										
Salaries of Instructive Staff.										
Numbers. 1874-75. 1875-76.										
1 1 Principal	18,000		18,000		18,000					
11 10 Professors	1,03,300		1,03,300		1,14,000					One Professor transferred to Kishnaghur and one retired on pension. A provision for two new Professors from England has been entered against one in 1874-75.
1 1 Professor of Vernacular Literature.	3,600		3,600		3,600					
1 1 Assistant ditto ...	2,400		2,400		2,400		1,11,818			The Teacher being entertained for the Hindu and Hare schools, the provision has been transferred to that head
1 Teacher of Gymnastics .	480		.. .		480					
1 ... . Pundit	.....		...		600					Appointment abolished.
1 1 Moulvie	600		600		600					
		1,28,380		1,27,900		1,39,680	1,11,818			
Contingent Charges for General Department.										
Assistants and servants for Professors ...	2,092		2,090		1,980		6,203			Increase sanctioned for the servants of the Chemical Professor, under Government orders No. 2479, dated 31st July 1874.
Endowed scholarships	. ..		4,216		4,216		246			
		2,092		6,306		6,196	6,449			
SPECIAL.										
Law Charges.										
Professors	.....	14,400	... .	14,400	.... .	14,400	14,400			
Contingent Charges common to General and Law Department.										
Miscellaneous	... ..	1,050	..	1,050	... ..	1,050	2,158			
Total General and Special ...	.....	1,45,922	.....	1,49,656	.. .	1,61,326	1,34,825		67,558	
CIVIL ENGINEERING COLLEGE.										
Numbers. 1874-75. 1875-76.										
4 4 Professors	34,950		34,950		34,200		} 33,702			
3 ..... Assistant Teachers ...	3,480		3,480		3,480					
	.	38,430		38,430		37,680	33,702			
Contingent Charges.										
Servants	156		156		1,390		1,172			Rs. 1,232 transferred to contingent charges common to all departments.
Survey allowance	2,000		2,000		2,000		. ..			
Model allowance	1,200		1,200		1,200		.....			
Civil Engineering College, carried forward.	3,356	38,430	3,356	38,430	4,590	37,680	34,874			
Presidency College carried, forward	.....	1,45,922		1,49,656	.....	1,61,326	1,34,825			

GRANT 6.—*Education.*—(Continued.)

Details.	Local estimates, 1875-76.		Accountant-General's estimate, 1875-76		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency College, brought forward ...	.....	1,45,922		1,49,656		1,61,326	1,34,825	.....	.....	
Civil Engineering College, brought forward...	3,356	38,430	3,356	38,430	4,590	37,680	34,874	.....	.....	
Endowed Scholarships	240		240		240		....			
Graduate scholarships with T. A.	7,200		7,200		7,200		4,107			
Value of instruments	.....		.....		.....		2,903			
Miscellaneous	1,200		1,200		1,200		3,469			
		11,996		11,996		13,230	.....			
Total Civil Engineering College ...		50,426		50,426		50,910	45,443		22,087	
Contingent Charges common to all Departments.										
Passage and outfit of Professor of Chemistry	.....		.....		... ..		1,533			
Office establishment	2,760		2,760		3,000		... ..			
Servants	2,364		2,364		970		.....			Increase due to transfer from Civil Engineering College.
Librarian	600		600		600		. ...			
Library allowance...	3,050		3,050		3,050		.....			
House rent	.....		.....		1,440		1,440			No provision necessary, the house having been given up.
Service postage stamps	50		. . ..		.....		25			
		8,824		8,774		9,060				
Total ...				2,08,856		2,21,296	2,998			
Deduct scholarships chargeable to Local Funds				4,456		4,456	.....			
Total Presidency College ...		2,05,172		2,04,400		2,16,840	1,83,266	1,73,000	89,645	
SANSCRIT COLLEGE.										
College Department.										
Numbers. 1874-75. / 1875-76.										
1 / 1 Principal	6,000		6,000		3,600					
4 / 4 Professors	7,200		7,200		7,200					The Principal has been promoted to the 4th class of graded officers.
		13,200		13,200		10,800				
School Department.										
8 / 8 Assistant Professors .	4,560		4,560		4,560		19,810			
6 / 6 Masters	4,980		4,980		4,980					
		9,540		9,540		9,540	19,810			
Contingent Charges.										
Clerks and servants	5,565		5,560		5,660		1,573			
Scholarships, stipends, &c.							2,646			
Miscellaneous	.....		.....		.....		1,188			
Surveying allowance	312		310		300		.....			
A new catalogue of Sanscrit manuscripts ...	2,000		2,000							Sanctioned in orders No. 204 dated 20th January 1875.
Service postage stamps	15		.....		.....					
		7,892		7,890		5,960	5,407			
Total Sanscrit College ...		30,632		30,610		26,300	25,217	26,000	12,750	
HOOGHLY COLLEGE.										
General.										
Numbers. 1874-75. / 1875-76.										
1 / 1 Principal	15,000		15,000		15,000					
3 / 2 Professors	18,600		18,790		26,590					One Professorship vacant by the appointment of Mr. Parry to the Inspector of Schools in Orissa.
1 / 1 Assistant Professor ...	4,800		4,800		4,800					
1 / 1 Professor of Arabic ...	2,400		2,400		2,400	.....	40,827			
1 / 1 Professor of Sanscrit ...	1,800		1,800		1,800					
1 / 1 Law Lecturer	1,810		1,810		2,400					Estimated according to the amount expected to be received in fees from the law class.
Carried over ...	.....	44,410	.....	44,600	.....	52,990	40,827	.....	.....	

GRANT 6.—*Education.*—(Continued.)

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	.....	44,410	.....	44,600	.....	52,990	40,527	.....	.....	
Contingent Charges.										
Service Postage Stamps	20		.....		.....		22			
Contingencies	1,250		1,250		1,250		2,696			
Public Works charges	.....		.....		.....		1,036			
Ranee Kattyannie's scholarship	.....		300		300		.....			
Contingent allowance for chemistry class ...	250		250		.....		.....			Sanctioned in orders No. 3706, dated 11th December 1874.
Scholarships	.....	1,520	.....	1,900	.....	1,550	104			
							3,858			
CIVIL SERVICE CLASSES.										
Riding Class.										
Teachers	240		240		240		251			
Miscellaneous charges	720	960	720	960	720	960	1,011			
							1,262			
Other Classes.										
Teachers	5,520		5,520		5,520		6,592			
Establishments	552		550		456		362			An assistant compounder sanctioned in letter No. 1906, dated 4th June 1874.
Miscellaneous charges	1,344	7,416	1,340	7,410	1,340	7,316	1,148			
							8,102			
Total ...				54,770		62,816				
Deduct.—Amount provided in Local Fund Budget	.....	.....	.....	300	.....	300	.....			
Total Hooghly College ...	.....	54,306	.....	54,470	.....	62,516	54,040	54,000	27,073	
DACCA COLLEGE.										
General.										
Number. 1874-75. 1875-76.										
1 1 Principal	15,000		15,000		9,000					Post of Principal held by the Senior College Professor in 1874, consequent on the absence on leave of the permanent incumbent.
2 2 Professors	16,200		16,200		12,600					
1 1 Assistant Professor ...	4,800		4,800		4,800		32,299			Salary of a Junior Professor provided in 1874-75, as the Senior Professor was acting for the Principal.
1 1 Professor of Sanscrit ...	1,800		1,800		1,800					
1 1 Lecturer on Chemistry. .	1,344		1,340		1,200					An Assistant to the Lecturer sanctioned under orders No. 2447, dated 28th July 1874.
1 1 Teacher of Gymnastics...	480		480							Teacher of Gymnastics sanctioned in orders No. 4184, dated 22nd November 1872, not estimated in 1873-74.
... 1 Servant for Chemistry Lecturer.	60	39,684	60	39,680		22,400				Servant for Chemistry Lecturer sanctioned in orders No. 2447, dated 28th July 1874.
							32,299			
Special.										
Law Lecturer	1,500		1,500		2,400		2,355			The estimated increase from fees.
		1,500		1,500		2,400				
							2,355			
Contingent charges.										
Service Postage Stamps	20		.....		.....		6			
Contingent allowance for College	1,250		1,250		1,250		1,805			Increase sanctioned in letter from Government of Bengal, No. 3706, dated 11th December 1874.
Contingencies for Chemistry	250		250		100		.....			
Ditto for Gymnastics	80		80		.....		.....			
		1,600		1,580		1,350	1,916			
TOTAL DACCA COLLEGE ...		42,784		42,760		33,150	36,565	32,500	16,380	

GRANT 6.—*Education.*—(Continued.)

Numbers. 1874-75.	Numbers. 1875-76.	Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		KISHNAGUR COLLEGE.										
		General.										
1	1	Principal	9,000		9,000		12,000		.....			Permanent incumbent on leave.
1	1	Professor	4,800		4,800		4,800		... ..			
1	1	Professor of Sanscrit ...	1,800		1,800		1,800		21,127			
1	1	Teacher of Chemistry ..	1,200		1,200		1,200		..			
				16,800		16,800		19,800	21,127			
		Special.										
		Salaries of Instruction Staff	.....		.....		.....		48			
		Contingent Charges.										
		Service Postage Stamps	15		...		...		5			
		Contingent allowance for College	1,050		1,050		1,050		864			
		Contingencies for Chemistry	100		100		100		.....			
				1,165		1,150		1,150	869			
		Total Kishnagur College ..		17,965		17,950		20,950	22,044	20,000	10,399	
		BERHAMPORE COLLEGE.										
		General.										
1	1	Principal	12,000		12,000		12,000					
1	1	Professor	4,800		4,800		4,800					
1	1	Professor of Sanscrit .	1,800		1,800		1,800		19,987			
1	1	Teacher of Chemistry .	600		600		600					
1	1	Teacher of Gymnastics	360		360		.....					
				19,560		19,560		19,200	19,987			Sanctioned in letter No. 381, dated 23rd January 1873, but omitted to be estimated for in 1874-75.
		Special.										
		Salary of Instructive Staff	.....		....		.....		705			
		Contingent Charges.										
		Riding allowance	600		600		600		526			
		Contingent allowance for College	1,068		1,050		1,050		917			
		Contingencies for Chemistry	100		100		100		.....			
		Service Postage Stamps	15		.....		.....		15			
				1,783		1,750		1,750	1,458			
		Total Berhampore College ...	.....	21,343		21,310		20,950	22,150	21,000	10,871	
		PATNA COLLEGE.										
		General.										
1	1	Principal	1,200		12,000		12,000					
2	2	Professors	18,000		18,000		18,000					
1	1	Assistant Professor ...	4,800		4,800		4,550		38,337			The full salary was not provided in 1874-75, the permanent incumbent being on leave.
1	1	Professor of Sanscrit .	1,800		1,800		1,800					
1	..	Medical Officer and Lecturer of Chemistry and Botany.	.....		1,200		1,200					
		Carried over ...		36,600		37,800		37,550	38,337			

GRANT 6.—*Education.*—(Continued.)

DETAILS.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ..		36,660		37,800		37,550	38,337			
Special.										
Law Lecturer	.....	2,400	.....	2,400	.....	2,400	2,553			
Contingent Charges.										
Service postage stamps	20						10			
Contingent allowance for College	1,150		1,150		1,150		653			Increase sanctioned in letter No. 3706, dated 11th December 1874.
Contingencies for Chemistry	250		250		100		.....			
Scientific apparatus	10,000		10,000		10,000		.....			It is doubtful whether any portion of the grant for scientific apparatus will be expended this year.
		11,420		11,400		11,250	663			
CIVIL SERVICE CLASSES.										
Riding Class.										
Teachers	.....		.....		.....		100			
Miscellaneous charges	.....		.....		.....		.....			
		.....		.....		.....	100			
Other Classes.										
Teachers	3,960		3,960		3,960		1,030			
Establishments	316		320		324		.....			
Miscellaneous charges	.....		.....		.....		...			
		4,276		4,280		4,284	1,030			
Total Patna College ..	.....	54,696		55,880		55,484	42,683	41,500	20546	
GOVERNMENT MADRISSAHS.										
Calcutta Madrissah, including Collingah Branch School.		41,750		41,750		40,000	33,300		16,060	The estimate for madrissahs has been taken on the increase of the Mohsin Endowment Fund, with the addition of the probable receipts from schooling fees.
Dacca Madrissah		10,000		10,000		10,000	316		3,893	
Hooghly Madrissah		7,110		7,110		7,110	9,502		4,781	
Rajshahye Madrissah		7,346		7,340		7,000	.....		2,630	
Chittagong Madrissah		7,000		7,000		7,000	.....		2,187	
Scholarships, &c.		8,208		5,210		11,800	5,950		3,322	
Various other expenses		592		590						
Assignments for Mahomedan Education in nine Zillah Schools.		6,400		6,400		7,200	.....		185	
Assignments for ½rd fees of Mahomedan Students in College.		9,500		9,500		.....	.....			The distribution of the assignment for the ½rd fees of Mahomedan students at Government Colleges has been sanctioned by Government in orders No. 2248, dated 10th July 1874.
Mohsin Endowment surplus unappropriated		1,500		1,500		.....	...			
Total Madrissahs ..		99,406		99,400		90,110	49,068	68,000	33,058	
SCHOOL OF ART.										
Principal		8,400		8,400		8,400				
Establishment.							12,960			
Masters	4,560		4,560		4,560					
Servants	1,104		1,104		1,104		1,104			
		5,664		5,664		5,664	1,104			
Contingent Charges.										
Contingencies	2,216		2,216		2,216					
House rent	3,000		3,000		3,000		4,536			
Scholarships	1,200		1,200		1,200					
		6,416		6,416		6,416	4,536			
Total School of Art ...		20,480		20,480		20,480	18,600	19,000	9,300	
RECAPITULATION.										
GOVERNMENT COLLEGES.										
Presidency College		2,05,172		2,04,400		2,16,840	1,83,266	1,73,000	89,645	
Sanscrit College		30,632		30,610		26,300	25,317	26,000	12,750	
Hooghly College		54,306		54,470		62,516	54,049	54,000	27,073	
Dacca College		42,784		42,760		33,150	36,505	32,500	16,380	
Krishnagur College		17,965		17,950		20,950	22,044	20,000	10,399	
Berhampore College		21,343		21,310		20,950	22,150	21,000	10,871	
Patna College		54,696		55,880		55,484	42,683	41,500	20,546	
Government Madrissah		99,406		99,400		90,110	49,068	68,000	33,058	
School of Art		20,480		20,480		20,480	18,600	19,000	9,300	
Total ...		5,46,784		5,47,260		5,46,780	4,53,612	4,55,000	2,30,022	*Note.*—The difference between the grant for 1874-75 as shown here and the amount sanctioned for colleges in the Government Resolution of 2nd May 1874 on the Education Budget Estimate is owing to the allotments for native civil service classes being now brought to this head from collegiate schools and to the transfer to schools of the special mid class for mechanics, shown under Presidency College.
Deduct amount reduced by Government of Bengal.						65,916				
TOTAL GOVERNMENT COLLEGES ..						4,80,864				

GRANT 6.—*Education.*—(Continued.)

DETAILS.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...										
COLLEGIATE SCHOOLS.										
ENGLISH SCHOOLS.										
Higher Class Collegiate Schools.										
Masters			60,770		65,700		60,156			
Clerks and servants			4,190				4,393			
				64,960		65,700	64,549			
Contingent Charges.										
Contingencies		84,257	5,750		5,700		4,060			
Service postage stamps							64			
Surveying and Drawing...			10,600		10,600		9,194			
				16,350		16,350	13,318			
Total ...		84,257		81,210		82,050	77,867			
Deduct amount reduced by Government of Bengal.		.....				50	.....			
TOTAL COLLEGIATE SCHOOLS ...		84,257		81,210		82,000	77,867	82,000	44,315	
OTHER GOVERNMENT SCHOOLS.										
HIGH SCHOOLS.										
Masters, clerks, and servants			34,890				31,445			The figures furnished by the Director represent the net Government grants with the addition of the probable income from fees. The estimate is therefore framed on the sanctioned scale of establishment for each school, with a provision for contingencies according to grant actuals. The amount entered for drawing and survey classes is equal to the Government survey grants.
Miscellaneous charges			2,500				3,076			
Service postage stamps							32			
				37,390			34,553			
Law Class.		43,598		1,140		43,170	1,355			
Salaries of Law Lecturers										
Drawing and Surveying Classes.										
Survey teachers			2,940				2,963			
Travelling allowances			1,100							
Miscellaneous charges				4,040			4,337			
Total ..		43,598		42,570		43,170	40,245			
Deduct amount reduced by Government of Bengal.		.....				9,810	.....			
Total High Schools ...		43,598		42,570		33,360	40,245	40,000	20,299	
ZILLAH SCHOOLS.										
Masters, clerks, and servants			2,27,220		2,44,002		1,91,799			The decrease arises mainly from the transfer to Trust Funds of the Ooterparah School and the charges defrayed from the interest on invested funds of a few other schools—*See* letter from Government of Bengal, No. dated
Miscellaneous charges							16,632			
Service postage stamps							206			
		2,52,051		2,27,220		2,44,002	2,08,637			
Surveying and Drawing Classes.										
Survey teachers			18,040		16,740		6,807			
Travelling allowance							436			
Miscellaneous charges							5,048			
				18,040		16,740	12,291			
Deduct amount reduced by Government of Bengal		.....				8,620	.....			
Total Zillah Schools ...		2,52,051		2,45,360		2,52,142	2,20,928	2,30,000	1,15,221	
MIDDLE CLASS.										The Director states that the higher class English schools at Hazareebagh, Singbhoom, and Chumparun have been reduced to the middle, but in the absence of any such orders on the subject the provision is continued under zillah schools.
Masters, clerks, and servants			4,080		2,080		728			
Contingent Charges.										A cheap English school opened at Patna under orders of Government No. 672, dated 20th February 1874.
Miscellaneous charges		28,988					14			
Service postage stamps				4,080		2,080	742			
Boarding Schools.										The Government grant for the Chittagong boarding school has been reduced.
Masters			8,030		8,840		3,623			
Stipends to boarder							302			
Miscellaneous							1,419			
				8,030		8,840	5,344			
Total .		28,988		12,110		10,920	6,086			
Deduct amount reduced by Government of Bengal.		.....				920	.....			
Total ...		28,988		12,110		10,000	6,086	12,000	6,074	

GRANT 6.—*Education.*—(Continued.)

DETAILS.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimates, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
VERNACULAR SCHOOLS.										
Middle Class.										
Masters, clerks, and servants							68,306			The Director's figures are taken, as they appear to represent the probable expenditure.
Miscellaneous charges	83,532		83,500		87,258		9,504			
Service postage stamps							118			
Surveying and drawing classes					.....		120			
		83,532		83,500		87,258				
Total ...		83,532		83,500		87,258	78,048		30,008	No details of the estimate for 1874-75 having been furnished by the Director, the cause of the decrease cannot be stated with certainty; but judging from the details of the Director's figures for 1875-76, it would seem to arise partly from over-estimate and partly from charges being taken under other heads in the accounts.
Lower Class.										
Masters, clerks, and servants							5,402			
Miscellaneous charges	13,591		6,700		10,180		414			
Service postage stamps							.....			
		13,591		6,700		10,180				
Total ...		13,591		6,700		10,180	5,816		1,711	
Government Schools for Girls.										
Teachers and servants	9,000		9,000		9,100		6,726			The reduction is for the interest on the invested capital of the Bethune School, which is taken under Trust Funds.
Miscellaneous charges							2,033			
		9,000		9,000		9,100	8,759		4,675	
		1,06,123				1,06,538	92,623			
Deduct amount reduced by Government of Bengal		.....		.....		60	... ..			
Total Vernacular Schools ...		1,06,123		99,200		1,06,478	92,623	93,000	46,294	
NORMAL SCHOOLS.										
Rents							30			The Director's figures are made up of the net Government grants and the estimated income from fees; but, as it seems doubtful whether the entire amount will be required, the estimate for the present year is reproduced.
Masters, clerks, and servants							56,185			
Petty construction and repairs							2,610			
Stipend to pupil-teachers							49,403			
Service postage stamps							89			
Miscellaneous	1,46,176		1,43,900		1,43,900		20,767			
							1,29,084			
Surveying and Drawing.										
Survey teachers							578			
Value of instruments							900			
Travelling allowance							115			
		1,46,176		1,43,900		1,43,900	1,30,677			
Deduct amount reduced by Government of Bengal		.....		.....		.....	.....			
Total Normal Schools ...		1,46,176		1,43,900		1,43,903	1,30,677	1,42,000	71,041	
SPECIAL NIGHT CLASS FOR MECHANICS.										
Teachers			1,200		1,200		1,200			This is the class under the Mint Master held in the Presidency College, under which head it has hitherto been shown. It is now separated on the report of the Director, that it has no connection with the College.
Clerks and servants			1,180		1,180		518			
Contingencies			120		.....		324			
		.....		2,500		2,380	2,042	2,000	1,132	
RECAPITULATION.										
OTHER GOVERNMENT SCHOOLS.										
High schools		43,598		42,570		33,360	46,245	40,000	20,299	
Zillah schools		2,52,051		2,45,360		2,52,122	2,20,928	2,30,000	1,15,221	
Middle classes		28,988		12,110		10,000	6,086	12,000	6,074	
Vernacular schools		1,06,123		99,200		1,06,478	92,623	93,000	46,294	
Normal schools		1,46,176		1,43,900		1,43,900	1,30,677	1,42,000	71,041	
Special night class for mechanics		.....		2,500		2,380	2,042	2,000	1,132	
Total ..		5,76,936		5,45,610		5,48,240	4,92,601	5,19,000	2,60,067	
GRANTS-IN-AID AND ASSISTANTS.										
Grants-in-aid	4,91,900		4,10,000		5,75,000		3,81,840			Reduced with reference to the actual expenditure of the past ten years.
Grant to the Diocesan Board of Education for hill schools, B. G. No. 1131, dated 28th March 1873.	746		800		800		1,119			
Schools for artisans, in Darjeeling, Rajmohal, and Hill Tracts, Chittagong.	.....		5,200		5,200		2,179			
Survey and drawing classes	... .		2,000		2,000		653			
		4,92,646		4,18,000		5,83,000	3,85,045			
Deduct amount reduced by Government of Bengal.		.....		.....		53,744	.....			
Total ...		4,92,646		4,18,000		4,29,256	3,85,791	3,90,000	1,97,728	

GRANT 6.—*Education.*—(Concluded.)

DETAILS	Local estimate, 1875-76.		Accountant General's estimate, 1875-76		Sanctioned estimate, 1874-75		Actuals, 1873 74	Regular estimate, 1874-75	Actuals for six months, 1874-75	EXPLANATORY REMARKS
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
PRIMAY SCHOOLS										
Superintendence and inspection	5,10,100		4,50,000		5,08,000		4,09,563	4,00,000	1 99,597	Reduced with reference to the actual expenditure of the past and present year
Contingencies .. .	..						3 413			
SCHOLARSHIPS										
Senior scholarships	24,720		24,720		24,720		24,766			Reduced with reference to the actual expenditure of the past and present year
Junior scholarships	43,920		43,280		44,760		40,120			
Vizianagram scholarships	. .		. .				458			
Minor scholarships	53,400		50,000			53,100	45,761			
Vernacular scholarships										
Civil service scholarships							658			
Primary scholarships	26,928		10,000		26,908		5,840			
Special scholarships for Assam boys, tenable in the Hooghly civil service class, Government orders No 2800, dated 9th August 1872					700					
		1,48,968		1,28,000		1,50,188	1,17,612			
Deduct amount reduced by Government of Bengal						12,200				
TOTAL SCHOLARSHIPS		1 48,968		1,28,000		1 37 988	1,17,612	1,17,000	58,608	
TWO THIRDS FREIGHT ON EUROPE STORES				500		1,000	620			
MISCELLANEOUS										
School Book Society	6,270		6,270		6,270		6,270			
Vernacular Literature Society	1,800		1,800		1,800		1,800			
Subscription for 200 copies of the periodical named *Chushmeh i-ilm* in lieu of Urdu newspaper			1,080		1,080		900			
Subscription for the Behar Gazette	10,140									
Subscription for periodicals in Behar	232		230		230					The Director has entered this amount in lieu of the subscription to the *Chasma Jha* with reference to Government Resolution No , dated 13th June 1873, Nothing being known on the subject in this office, the amount has n t been brought forward, and the provision for the *Chushmeh-i-ilm* is continued
Education Gazette	3,600		3,600		3,600		3,600			
Grants for the encouragement of valuable publications	5 000		5,000		5,000		4 342			
Subscription for 25 copies of Sanscrit journal named *Hindoo Commentator*	300				300					Provision not required, the charge being taken against the assignment for the encouragement of valuable publications
Passage and outfit allowance of a Gilchrist scholar to England	1,000		1,000		1,000		2,000			
Fees to examiners	3 633		3 600		6 633		3 296			The examination in surveying has been abolished
Petty construction and repairs	10,000		10,000		10,000		5,340			
Book mohurirs	1,248		1,250							This provision was omitted in 1874-75, it being understood that the mohurirs were incorporated with the District Committee's establishments, but the Director states that such is not the case
Rewards for production of Uria books	3,000		3,000				.. .			See letter from Government of Bengal No 1987, dated 18th June 1872
Cost and charges of stores from England			1,500				2,289			This provision is necessary, as each department has to bear the cost of articles procured from England
Establishment for School Book Committee			500				348			Estimated with reference to Government orders No 2231, dated 16th May 1873
Stores supplied from Mathematical Instrument Department							239 768			
Cost of medical stores	.		2,000		520		4,773			Increased with reference to the actual charge in 1873-74
Charges for copying photographs for Baboo Rajendralalla Mittar's work, on the Antiquities of Orissa	.						603			
		46,223				36,433	36,568			
Deduct amount reduced by Government of Bengal		.				11 800	.			
Total, miscellaneous	. .	46,223		40,830		24 633	26,568	35,000	20,770	

No. 2355C, dated Calcutta, the 23rd February 1875.

Memo. by—H. A. MANGLES, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Revenue Department, in continuation of this office No. 2286C, dated 9th instant.

Supplementary Budget Estimate of the Education Department for the year 1875-76.

	NATURE OF CHARGE.	Amount to be entered in the budget estimate for 1875-76.	REMARKS.
SUPERINTENDENT'S INSPECTION.		Rs.	
DIRECTION.			
Office of Director of Public Instruction	Increase of establishment	1,200	An increase of establishment is much required; details to be settled hereafter.
INSPECTION.			
Office of Inspector of Schools, Presidency Circle.	Ditto ditto ...	600	
Office of Inspector of Schools, Eastern Circle.	Ditto ditto ...	750	
Office of Inspector of Schools, Behar Circle.	Ditto ditto ...	600	
PRIMARY SCHOOLS.			
Dacca District	Additional pathsala grant	3,000	The present allotment for the district is Rs. 11,700. The Commissioner reports that the whole of this is taken up, and that there are numerous applications for aid which cannot be complied with for want of funds (see his No. 181, dated 31st October 1874, copy annexed).
Chittagong Hill Tracts	Ditto ditto ...	1,600	See extract from Mr. Croft's letter No. 19, dated 2nd October 1874, copy annexed (paragraph 13).
NORMAL SCHOOLS.—CONTINGENCIES.			
Dacca District	Artizan School house rent	342	See Government No. 3608, dated 2nd December 1874.
Backergunge District	Normal School building ...	800	
DACCA COLLEGE—GENERAL CONTINGENCIES.			
Dacca District	Hindu Hostel	600	Sanctioned demi-officially See annexed extract from letter No. 1945, dated 2nd October 1874, from Mr. Croft (paragraph 20).
Cuttack Tributary Mehals	Pathsala grant	720	Recommended by the Commissioner to be paid out of the revenues of the Government Estates.
	Total ..	10,212	

No. 181, dated Dacca, the 31st October 1874.

From—F. R. COCKERELL, Esq., Commissioner of Dacca,

To—The Director of Public Instruction.

WITH reference to your circular memorandum No. 41, dated 31st December 1873, making revised allotments of pathsala grants, I have the honor to request that you will be so good as to procure the sanction of Government to a further grant of Rs. 250 for primary education for the district of Dacca.

2. The whole of the pathsala money allotted to this district has been laid out, and the District School Committee have many applications for grant from pathsalas which are open and at work and from those which are ready to open if a grant be given. The Magistrate reports that fresh applications for aid are continually coming in, but the Committee are unable to comply with them for want of funds.

3. No savings are expected from the pathsala grant of any other district of this division.

Extract from a letter from the Officiating Inspector of Schools, Eastern Circle, to the Director of Public Instruction, No. 1945, *dated 2nd October* 1874.

WITH regard to the Hindu Hostel lately started at Dacca, Government officially sanctioned an outlay during the current year of Rs. 200 for furniture, and also an advance of Rs. 500 to start the hostel, and to be eventually repaid. The Commissioner thereupon pointed out to Government that there was likely to be a steady deficit of Rs. 50 a month at first, and recommended that Government should make up any such deficiency. In demi-official correspondence this recommendation was accepted, Government giving the Commissioner authority to incur expenditure not exceeding Rs. 50 a month for one year; I have accordingly entered Rs. 600 in the Dacca budget under the head of miscellaneous charges. Much of this expenditure, however, (probably a full half) will be incurred during the current year. Further, I do not know whether the cost of the hostel is rightly chargeable to the Educational budget.

Extract from a letter from the Officiating Inspector of Schools, Eastern Circle, to the Director of Public Instruction, No. 1945, *dated 2nd October* 1874.

THE amount assigned to Chittagong for primary education is Rs. 8,000. The Commissioner of Chittagong has set aside Rs. 600 out of this grant for primary schools in the Hill Tracts, and the Chittagong Committee have accordingly budgetted for Rs. 7,400. I have restored the original assignment to Chittagong District for the following reasons:—In a separate report to the Commissioner of Chittagong (Note on Mugh education appended to my annual report for 1873-74), I have shewn that an additional Rs. 600 is wanted for the establishment of Mugh pathsala in Chittagong District, and that the district cannot therefore spare the money for the hills. I have also asked for a separate grant of Rs. 1,600 per annum as a primary grant for the needs of the Burmese in the hills. I know not what has been done with these suggestions of mine, and accordingly I have not entered Rs. 1,600 in the pathsala budget for the Chittagong Hill Tracts, but I trust that the educational needs of these simple people will not be lost sight of, and that a moderate grant may be given, as indeed has already been promised by the Government of Bengal in its No. 2577 of 21st July 1873, to the Commissioner of Chittagong.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 8th March 1875.

READ—

Memorandum No. 2286C, dated the 9th February 1875, from the Accountant-General, submitting the budget estimate of the Education Department for 1875-76.

Memorandum No. 2355C, dated the 23rd February 1875, from the Accountant-General, forwarding a supplementary budget estimate of the department for 1875-76.

RECEIPTS.

The estimated receipts of the Education Department for 1875-76 amount to Rs. 4,71,800, against the sanctioned estimate of 1874-75 of Rs. 4,68,800.

EXPENDITURE.

2. The following table compares the estimates of disbursements as presented by the Accountant-General and the local authorities, with the sanctioned grant for 1874-75 and the actuals of 1873-74 :—

	Actuals of 1873-74.	Sanctioned grant for 1874-75.	Local estimate for 1875-76.	Accountant-General's estimate for 1875-76.
	Rs.	Rs.	Rs.	Rs.
Superintendence and inspection	3,31,885	3,34,245	4,32,914	3,83,310(a)
Government colleges	4,53,642	4,80,864	5,47,384	5,47,860(b)
Collegiate schools	77,867	82,000	84,257	81,210
Other Government schools	4,92,601	5,48,240	5,78,078	5,46,782(c)
Grants-in-aid and assignments	3,85,791	4,29,256	4,92,646	4,18,000
Primary schools	4,12,976	5,08,900	5,15,420	4,55,320(d)
Scholarships	1,17,612	1,37,988	1,48,968	1,28,000
Freight on stores from England	620	1,000	.....	500
Miscellaneous	36,568	24,633	46,223	40,830
Total ...	23,00,563	25,47,126	28,45,890	26,01,812

SUPERINTENDENCE AND INSPECTION.

3. The Accountant-General estimates Rs. 3,83,310 against the sanctioned grant of Rs. 3,34,245 for the current year. It is necessary to provide an increase of Rs. 85 per mensem, or Rs. 1,020 per annum, for the Rajshahye Inspector's office. In other respects the Accountant-General's figures are accepted. The supplementary estimate submitted by the Accountant-General makes provision for Rs. 3,150 for increases of establishments in the office of the Director of Public Instruction and of the Inspectors of Schools of the Presidency and Eastern and Behar circles. These items have been disallowed by the Lieutenant-Governor.

NOTE.—(a) Includes Rs. 3,150 as per supplementary budget estimate.
(b) " " 600 " "
(c) " " 1,142 " "
(d) " " 5,320 " "
Total " 10,212

Inspection travelling expenses.—With reference to the actuals of 1873-74, which amounted to Rs. 9,144, and the explanations given by the Accountant-General, the Lieutenant-Governor would pass the local estimate of Rs. 11,000 for travelling allowances of Inspectors instead of the Rs. 10,000 passed by the Accountant-General.

Inspection postage charges.—The Accountant-General's estimate of Rs. 3,500 for "postage charges" of inspection appears to be too low; Rs. 6,000 may be provided for 1875-76.

District Committees.—Under the sub-head of district committees a provision of Rs. 7,020 has been made for "establishment under Commissioners for conducting educational operations;" but the Accountant-General's estimate does not include the pay of the clerk recently sanctioned for this purpose in the office of the Commissioner of the Presidency division. Rs. 100 per mensem have been sanctioned, of which Rs. 70 per mensem, or Rs. 840 per annum, should be provided for in the Education Budget, the balance being debited to the Provincial Miscellaneous Budget under head Statistical Clerks.

The alterations as now made in the Accountant-General's estimate of superintendence and inspection are shown below, and the grant under the head will stand at—

	Accountant-General's estimate for 1875-76.	Grants made by Government for 1875-76.
	Rs.	Rs.
Direction	51,960	50,760
Inspectors	77,400	77,400
Inspectors' establishments	12,286	11,356
Ditto travelling allowances	10,000	11,000
Ditto contingent charges	3,264	3,264
Ditto postage charges	3,500	6,000
Deputy Inspectors	2,04,210	2,04,210
District Committees	20,690	21,530
Total ...	3,83,310	3,85,520

Government Colleges.

4. The Accountant-General estimates Rs. 5,47,860 under this head, against a grant in 1874-75 of Rs. 4,80,864. Full provision of Rs. 2,400 should be made instead of Rs. 1,500, as estimated by the Accountant-General for the law lecturer at Dacca, who will be retained on Rs. 200 per mensem as before. In the supplementary estimate submitted by the Accountant-General, a sum of Rs. 600 is provided for the Dacca Hindu hostel. The Lieutenant-Governor will allow of the provision of Rs. 300 in the budget of 1875-76, as the whole amount asked for cannot be required during the year. Provision should also be made in the budget for Rs. 6,000, which the Lieutenant-Governor lately promised to grant for the 3rd and 4th year classes establishments at the Kishnaghur College. The cost of the Patna Civil Service Class is reduced from Rs. 4,280, as estimated by the Accountant-General, to Rs. 3,000. A sum of Rs. 2,000 is budgetted for on account of the cost of cataloguing Sanscrit manuscripts in the Sanscrit College, but on financial considerations this expenditure must unavoidably be deferred for another year. The Accountant-General has given no explanation for reducing the local estimate for scholarships to Government Madrissahs. The actual amount sanctioned by Government for the purpose is Rs. 8,208, and Rs. 8,200 in round numbers is accordingly to be entered in the budget instead of Rs. 5,210 passed by the Accountant-General.

The alterations in the Accountant-General's estimate are shown below :—

	Local estimate.	Accountant-General's estimate.	Grant made by Government.
	Rs.	Rs.	Rs.
Catalogue of Sanscrit manuscripts in Sanscrit College	2,000	2,000	.....
Hindu Hostel, Dacca	600	600	300
Law Lecturer, Dacca College	1,500	1,500	2,400
Kishnaghur College, "General"	16,800	16,800	22,800
Civil Service Classes, Patna	4,276	4,280	3,000
Scholarships to Government Madrissahs...	8,208	5,210	8,200
Total ...	33,384	30,390	36,700

Collegiate Schools.

5. The Accountant-General has entered a sum of Rs. 81,210 as the provision for collegiate schools against the local estimate of Rs. 84,257. Looking at the actuals of six months in 1874-75, which amounted to Rs. 44,315, the Accountant-General's estimate of Rs. 81,210 seems to be too low; Rs. 85,000 may be allowed under this head.

Other Government Schools.

6. The Accountant-General estimates Rs. 2,45,360 for zillah schools. He has made provision under this head for the schools at Hazareebagh, Singbhoom, and Chumparun, which have been converted into middle class schools. But looking to the actuals of the past 18 months, His Honor thinks that Rs. 2,42,000 will be sufficient for 1875-76, even if those schools should be restored to a zillah school status during the year. The grant for the middle class schools should be raised to Rs. 16,500; the Accountant-General's estimate of Rs. 12,110 does not include the cost of the three schools above mentioned.

The Director's estimate for normal schools amounts to Rs. 1,46,176, and the Accountant-General's to Rs. 1,43,900; to these figures must be added the sum entered in the supplementary budget.

			Rs.
Dacca Artizan school-house rent	...	...	342
Backergunge Normal school building	...	...	800
	Total	...	1,142

The Lieutenant-Governor approves of the first item of expenditure, but must disallow any provision in the budget of 1875-76 for the Backergunge school building.

The normal school scheme is under the consideration of the Lieutenant-Governor. In His Honor's opinion the scheme is unnecessarily expensive, and the gurus might be educated at a lower cost than is now incurred; Rs. 1,40,000 may, however, be budgetted for 1875-76.

Grants-in-aid and assignments.

7. The Accountant-General estimates Rs. 4,18,000 under this head, against the sanctioned grant of Rs. 4,29,256 for the current year. The Lieutenant-Governor would keep some margin under this head, and will allot Rs. 4,20,000, which should be sufficient for 1875-76.

Primary Schools.

In the supplementary estimate the Accountant-General provides for the following additional items under this head :—

	Rs.
Dacca district pathsala grant	3,000
Chittagong Hill Tracts „	1,600
Cuttack Tributary Mehals „	720
Total ...	5,320

The Lieutenant-Governor is not prepared to increase the Dacca grant for pathsalas, and the amount of Rs. 3,000 is accordingly struck out. For the Chittagong Hill Tracts Rs. 1,600 may, however, be retained in the estimate for 1875-76. With regard to the provision for the Cuttack Tributary Mehals, the Lieutenant-Governor cannot see why this expenditure should appear in the Education Budget. It is a charge against Land Revenue, and has, therefore, been struck out from the Education Budget.

Scholarships.

8. The local estimate amounts to Rs. 1,48,968. But looking to the actual expenditure of 1873-74, this provision appears higher than is necessary. The Lieutenant-Governor accordingly accepts the Accountant-General's estimate of Rs. 1,28,000.

Miscellaneous.

9. Under this head, the Director has provided Rs. 10,140 for subscriptions to the *Behar Gazette*; but as that gazette has not yet been commenced, the Accountant-General has rightly expunged the item from the budget. Financial considerations render it necessary to omit also the Rs. 1,080 which have been budgetted for by the Accountant-General on account of subscription to the *Chushmeh-i-ilm*. There is a provision of Rs. 1,250 for book mohurirs under this head; but no grant was made for 1874-75, as it was assumed that provision on that account was made in the District Committee's establishment. But it now appears that no such provision was made, and the Accountant-General will be asked to explain how the charges for 1874-75 were met. The Lieutenant-Governor would also wish to have a report showing how many book mohurirs are employed under the Deputy Inspector of Schools. The provision in the present estimates may stand. A provision of Rs. 7,500 should also be added under the head "Miscellaneous" for a quarter of the subsidy of Rs. 30,000 granted for Dr. Fallon's dictionary under Government order No. 3869, dated 29th December 1874.

Summary.

10. With the above remarks, the Lieutenant-Governor accepts the budget estimate submitted by the Accountant-General. The sanctioned grant for 1875-76 will then stand thus—

	Accountant-General's estimate for 1875-76.	Grants now made by Government.
	Rs.	Rs.
Superintendence and inspection	3,83,310	3,85,520
Government colleges	5,47,860	5,54,170
Collegiate schools	81,210	85,000
Other Government schools	5,46,782	5,41,970
Grants-in-aid and assignments	4,13,000	4,20,000
Primary schools	4,55,320	4,51,600
Scholarships	1,28,000	1,28,000
Freight on stores from England	500	500
Miscellaneous	40,830	47,250
Total ...	26,01,812	26,14,010

ORDER.—Ordered, that a copy of the Resolution, with a copy of budget estimates, be forwarded to the Director of Public Instruction, the Commissioners of Divisions, Accountant-General, and the General Department (Education) of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Junior Secy. to the Govt. of Bengal.

No. 768.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 8th March 1875.

No. 782—C., dated the 5th January 1875.

From—E. GAY, ESQ., Offg. Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the statements of the receipts and charges of the Hindu and Hare Schools for the years 1872-73 and 1873-74, called for in paragraph 6 of the Government resolution No. 2580, dated 7th September last.

2. The transactions of the schools not being separately exhibited in the accounts, it was found necessary to call upon the Principal of the Presidency College for the receipts and charges of each school month by month, and to verify the figures with the daily accounts rendered by the general treasury, Bank of Bengal. The payments on account of municipal taxes have been added in this office, as they are not made by the school authorities.

3. No stationery has been procured from the Government store, all supplies having been obtained by purchase from the contingent allowance granted to the schools.

4. A statement has been furnished by the Controller, Public Works Accounts, of the expenditure incurred on account of Public Works, but as there is no charge therein for repairs to the school buildings, the amount has not been included in the statement. A copy of the Controller's statement is enclosed for information as to the nature of the expenditure.

Receipts and charges of the Hare School for 1873-74.

Receipts.	Monthly amount.	Total.	Grand total.	Charges.	Salaries of masters, clerks, and servants.	Salaries of surveying and drawing teachers.	Purchase of books and stationery.	Miscellaneous charges.	Grand total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
General Fees and Fines.									
April 1873 ..	2,262 0 0	....	....	April 1873 ..	1,536 15 9	20 0 0	17 11 0	22 5 0	....
May „ ..	2,192 0 0	....	....	May „ ..	1,543 0 0	20 0 0	7 3 0	32 13 0	....
June „ ..	2,180 0 0	....	....	June „ ..	1,547 10 3	20 0 0	3 15 0	36 1 0	....
July „ ..	2,242 0 0	....	....	July „ ..	1,549 0 0	20 0 0	15 7 0	24 9 0	....
August „ ..	2,186 0 0	....	....	August „ ..	1,549 0 0	20 0 0	2 12 0	42 13 0	....
September „ ..	2,162 0 0	....	....	September „ ..	1,549 0 0	20 0 0	120 2 0	36 14 0	....
October „ ..	2,078 0 0	....	....	October „ ..	1,547 10 8	20 0 0	9 10 0	37 6 0	....
November „ ..	4,076 0 0	....	....	November „ ..	1,549 0 0	20 0 0	30 6 0	1 10 0	....
December „ ..	80 0 0	....	....	December „ ..	1,549 0 0	20 0 0	29 2 0	11 14 0	....
January 1874 ..	2,104 0 0	....	....	January 1874 ..	1,549 0 0	20 0 0	0 10 0	19 6 0	....
February „ ..	2,224 0 0	....	....	February „ ..	1,549 0 0	20 0 0	108 13 3	34 5 0	....
March „ ..	2,196 0 0	....	....	March „ ..	1,547 14 10	20 0 0	226 12 0	28 0 0	....
		25,982 0 0		Total .	18,566 3 6	240 0 0	572 7 3	328 0 0	19,706 10 9
Fees and fines of surveying and drawing classes ..	....	32 0 0	....	Municipal rates and taxes ..	....	....	....	....	502 8 0
Grand total ..	....	....	26,014 0 0	Grand total ..	....	....	....	....	20,209 2 9

Receipts and Charges of Hindu School for 1872-73.

RECEIPTS.	Monthly amount.	Grand total.	CHARGES.	Salaries of masters, clerks, and servants.	Salaries of drawing and surveying teachers.	Purchase of books and stationery.	Miscellaneous charges.	Grand total.
General Fees and Fines.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April 1872	1,896 12 0	....	April 1872 ..	1,574 0 6	....	24 1 0	25 15 0	
May „	1,919 0 0	....	May „ ..	1,585 0 0	....	32 14 0	9 0 0	
June „	1,792 0 0	....	June „ ..	1,567 15 4	....	23 5 3	26 10 9	
July „	1,831 0 0	....	July „ ..	1,567 12 7	....	26 6 0	10 10 0	
August „	1,777 0 0	....	August „ ..	1,585 0 0	....	29 12 0	33 4 0	
September „	1,809 0 0	....	September „ ..	1,583 14 0	....	27 10 0	12 6 0	
October „	1,745 0 0	....	October „ .	1,585 0 0	....	25 4 6	24 11 6	
November „	3,277 0 0	....	November „ ..	1,571 7 0	....	14 15 0	45 1 0	
December „	20 0 0	....	December „ ..	1,565 0 0	....	44 0 0	6 0 0	
January 1873	1,680 0 0	....	January 1873 ..	1,565 0 0	....	18 0 0	32 0 0	
February „	1,785 0 0	....	February „ ..	1,565 0 0	7 11 7	115 1 6	98 14 6	
March „	1,825 8 0	21,357 4 0	March „ ..	1,565 0 0	20 0 0	47 0 0	48 0 0	
	....	....	Total ..	18,880 1 5	27 11 7	428 5 3	372 8 9	19,708 11 0
	....	....	Municipal rates and taxes. .	....	....	....	....	560 0 0
Grand total ..	....	21,357 4 0	Grand total ..	....	....	....	....	20,268 11 0

Receipts and Charges of the Hare School for 1872-73.

Receipts	Monthly amount.	Grand total.	Charges.	Salaries of masters, clerks, and servants.	Salaries of surveying and drawing teachers.	Purchase of books and stationery.	Miscellaneous charges.	Grand total.
General Fees and Fines.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April 1872	1,986 0 0	....	April 1872 . .	1,467 0 0	....	6 1 0	33 15 0	....
May „	1,918 0 0	....	May „ .. .	1,471 0 0	....	25 10 0	664 6 0	....
June „	1,936 0 0	....	June „	1,487 0 0	....	11 10 0	28 6 0	....
July „	2,024 0 0	....	July „	1,509 8 0	....	8 11 0	31 5 0	....
August „	1,992 0 0	....	August „	1,531 10 7	....	5 6 6	114 9 6	....
September „	1,942 0 0	....	September „	1,537 0 0	....	7 0 0	33 0 0	....
October „	1,920 0 0	....	October „	1,536 5 4	....	18 10 0	21 6 0	....
November „	3,608 0 0	....	November „	1,537 0 0	...	14 8 6	25 7 6	....
December „	....	....	December „	1,532 0 0	....	23 12 0	16 4 0	....
January 1873	2,108 0 0	....	January 1873	1,487 0 0	....	23 14 0	29 1 0	....
February „ . ..	2,105 0 0	....	February „	1,522 7 8	7 11 8	154 5 0	116 14 0	....
March „	2,349 0 0	....	March „	1,537 0 0	20 0 0	25 12 0	297 4 0	....
			Total ..	18,154 15 7	27 11 8	325 4 0	1,411 14 0	19,919 13 3
			Municipal rates and taxes .	....	....	....	....	315 0 0
Grand total ..	....	23,888 0 0	Grand total ..	....	....	....	....	20,234 13 3

Receipts and Charges of the Hindu School for 1873-74.

RECEIPTS.	Monthly amount.	Total.	Grand total.	CHARGES.	Salaries of masters, clerks, and servants.	Salaries of drawing and surveying teachers.	Purchase of books and stationery.	Miscellaneous charges.	Grand total.
General Fees and Fines.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
April 1873 ..	1,772 0 0	....	....	April 1873 ..	1,573 6 3	20 0 0	36 13 0	13 3 0	
May „ ..	1,765 0 0	....	....	May „ ..	1,585 0 0	20 0 0	42 7 3	7 8 9	
June „ ..	1,766 0 0	....	....	June „ ..	1,524 15 10	20 0 0	34 2 6	15 13 6	
July „ ..	1,830 0 0	....	....	July „ ..	1,460 0 0	20 0 0	26 4 0	23 12 0	
August „ ..	1,728 0 0	....	....	August „ ..	1,467 8 0	20 0 0	35 10 0	14 6 0	
September „ ..	1,672 0 0	....	....	September „ ..	1,450 0 0	20 0 0	14 3 0	35 13 0	
October „ ..	1,621 0 0	....	....	October „ ..	1,475 0 0	20 0 0	13 14 0	36 2 0	
November „ ..	3,153 8 0	....	....	November „ ..	1,506 14 11	20 0 0	16 0 0	....	
December „ ..	26 8 0	....	....	December „ ..	1,505 0 0	20 0 0	48 10 0	1 6 0	
January 1874 ..	1,646 8 0	....	....	January 1874 ..	1,505 0 0	20 0 0	31 8 0	18 8 0	
February „ ..	1,901 0 0	....	....	February „ ..	1,525 5 2	20 0 0	25 0 0	25 0 0	
March „ ..	1,893 0 0	....	....	March „ ..	1,540 0 0	20 0 0	195 14 6	22 1 6	
		20,774 8 0		Total ..	18,118 2 2	240 0 0	520 6 3	213 9 9	19,092 2 2
Fees and fines of surveying and drawing classes.	....	11 0 0	....	Municipal Rates and Taxes ..	....	....	....	....	536 0 0
Grand total ..	....	....	20,785 8 0	Grand total ..	....	....	....	....	19,628 2 2

Statement shewing expenditure incurred by the Public Works Department on the buildings of the Hindu and Hare Schools, or New Presidency College and Colootolah Branch School respectively, for the years 1872-73 *and* 1873-74, *as per Accountant-General, Bengal's, No.* 555*C, dated* 1*st October* 1874.

Description.	Amount of estimate.	Actual expenditure up to end of 1871-72	Actual expenditure of 1872-73.	Actual expenditure of 1873-74.	Total expenditure up to end of 1873-74.	Balance as per sanctioned estimate.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
New building for the Presidency College or Hindu School	3,14,780	....	1,50,365	1,60,596	3,10,961	3,819	Work completed in 1873-74.
Rain-water pipes to Presidency College or Hindu School ..	3,104	. .	. .	2,010	2,010	1,094	Ditto ditto.
Water and drainage systems, &c., to Physical Science Lecture-room, and covered way for connecting the old Hare School with the Presidency College .. .	10,911	.	.....	5,425	5,425	5,486	Work in progress.
Colootolah Branch School or Hare School .	1,18,776	1,10,831	3,376	.....	1,14,207	4,569	Work completed in 1872-73.
Additions and alterations to Colootolah Branch School, or Hare School, to adapt it to a Chemical Laboratory...	13,779	.. ...	.....	21	21	13,758	Work in progress.
Total ...	4,61,350	1,10,831	1,53,741	1,68,052	4,32,624	28,726	

F. R. Boyce,

Controller, Public Works Accounts, Bengal.

No. 292.

Copy, with copy of the enclosures, forwarded to the Director of Public Instruction for information, in continuation of endorsement No. 2581, dated the 7th September 1874.

Copy, with copy of the enclosures, forwarded to the General Department of this office for information, with reference to their memorandum No. 3796, dated 22nd December 1874, and in continuation of endorsement No. 2582, dated 7th September 1874.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secretary to the Govt. of Bengal.

Calcutta,
The 26*th January* 1875.

No. 251, dated Calcutta, the 25th January 1875.

Endorsed by—GEORGE EASTON, ESQ., Registrar, of Bengal Secretariat, General Department.

COPY, with copy of the Public Works Department No. 124, dated 11th January 1875, and of the statement annexed to it, forwarded to the Financial Department of this office for information.

No. 248, dated Calcutta, the 25th January 1875.

From—H. J. S. COTTON, ESQ., Acting Junior Secretary to the Govt. of Bengal.
To—The Accountant-General, Bengal.

THE balance of the surplus fees available for the Hindu and Hare Schools at Calcutta, as per copy of the statement annexed, is Rs. 21,184. The Lieutenant-Governor in the Public Works Department, has out of that amount sanctioned an expenditure of Rs. 20,000 for railing round the compound of the Presidency College and the Hare School buildings. I am therefore directed to request that you will be so good as to pay the sum of Rs. 20,000 to the credit of the Public Works Department, Bengal.

Extract from a letter from COLONEL J. E. T. NICOLLS, R.E., Secretary to the Government of Bengal in the Public Works Department, to the Superintending Engineer, Presidency Circle, No. 123, dated the 11th January 1875.

PARA. 1.—Referring to paragraph 4 of your letter No. 392 of 22nd January 1873, in which it was stated that the work of enclosing and forming the ground around the new Presidency College, including the area surrounding the new Colootollah Branch or Hare School, would be better provided for in a separate estimate, and that the railing should be the same as that approved of for the front of the University building, I am directed to request (with reference to a demi-official communication on the subject from the Director of Public Instruction to the Chief Engineer) that you will take measures for the *immediate* preparation of the necessary plan and estimate for enclosing the grounds of the new Presidency College and Hare School buildings by a railing, the cost of which is not to exceed Rs. 20,000.

2. The railing required should be strong and suitable, but of an economical description; and the project when ready, should be duly submitted to this office.

No. 124.

COPY of the above extract forwarded to the Financial Department of the Bengal Government, together with copy of a statement showing a balance of Rs. 21,184 accruing in the three years 1872-73 to 1874-75 from the income or fees of the Hindoo and Hare Schools at Calcutta, as well as copy, as per margin, of the orders given by the Lieutenant-Governor on the statement.

"On the understanding that the balance shown in this statement of Rs. 21,000 odd is substantially to be maintained, that is, can be proved, I agree to the railing round the compound of the Presidency College and Hare School buildings being ordered. Keep the estimate within Rs. 20,000, and make the railing strong and suitable, but economical; and let the work be undertaken at once."

2. If the balance or funds shown in the statement to be available should fall within the scope of the orders of the Government of India, forming subject of the circular from this office, No. 46 of 29th July last, of which a copy was forwarded by endorsement from this office, No. 4873 under the same date, viz., that cash payment shall not be made by one Department to another, the undersiged has to request that steps may be taken for a transfer of Rs. 20,000 of the balance from the budget of the Civil (Education) Department to that of the Public Works Department at as early a date as possible.

3. If the balance in question should not come within the scope of the orders alluded to, and should be free for disposal irrespective of budget entries, it is requested that the Director of Public Instruction be at once directed to pay the sum of Rs. 20,000 from the balance into the Bank of Bengal to the credit of the Public Works Department of Bengal.

(Sd.) J. E. T. NICOLLS, *Colonel*, R.E.,
Secretary to the Govt. of Bengal,
Public Works Department.

FORT WILLIAM,
The 11th January 1875.

Statement of Receipts and Disbursements of the Hindu and Hare Schools from 1872-73 *to* 1874-75.

	Receipts.			Disbursements.			Balance.
	Hindu School	Hare School.	Total.	Hindu School.	Hare School.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1872-73 ...	21,357 4 0	23,888 0 0	45,245 4 0	19,708 11 0	19,919 13 3	39,628 8 3	5,616 11 9
1873-74 ...	20,785 8 0	26,014 0 0	46,799 8 0	19,092 2 2	19,706 10 9	38,798 12 11	8,000 11 1
1874-75 ...	22,102 0 0	25,026 0 0	47,128 0 0	19,590 12 8	19,970 7 10	39,561 4 6	7,566 11 6
Total ...	64,244 12 0	74,928 0 0	1,39,172 12 0	58,391 9 10	59,596 15 10	1,17,988 9 8	21,184 2 4

(True copy)
J. H. CASHMAN,
Chief Clerk, Bengal Secretariat, Public Works Dept.

(True copy)
G. EASTON,
Registrar.

Bengal Budget Estimate of the Medical Department, 1875-76.

No. 2176C, dated Calcutta, the 20th January 1875.
Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Revenue Department.

BUDGET ESTIMATE, 1875-76.

VII.—*Medical Receipts.*

	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
Receipts for Medical Stores.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of medical stores ...	17,100		17,100		22,005		15,037			Smaller quantity of medicines likely to be required. There is a corresponding decrease on the charge side.
Value of stores returned to Medical Department.	.....		.....		.....		3,160			Dispensaries brought under the new rules which entitles them to medicines free of cost.
Value of medical stores to be recovered from Charitable Dispensaries.	10,762		10,700		11,830		7,817			
		27,871		27,800		33,835	26,014	* 25,000	7,835	* It seems doubtful whether the estimate under this head will be realised.
Fees, Fines, &c.										
Fees from paying-patients in Government Hospitals and Asylums.	18,626		20,000		23,400		19,471			An item of manufacture receipts erroneously taken under this head in 1874-75.
Fees and fines of the Medical College and Schools.	40,880		40,100		35,000		46,359			Estimate for 1874-75 seems to have been too low.
		59,506		60,100		58,400	65,830	60,000	27,805	
Miscellaneous.										
Sale proceeds of Lunatic Asylum manufactures.	24,350		37,000		43,400		15,929			The estimated expenditure has been shewn in accordance with Resolution of Government of Bengal, No. 81, dated 14th February 1873.
Subscriptions for Epidemic Fever Hospitals.	2,500		2,500		.....		.....			A small receipt estimated for Midnapore.
Contribution from Justices for Sealdah Hospital.	30,000		30,000		30,000		.....			
Miscellaneous	200		2,000		955		2,395			On actuals of 1873-74 and six months of 1874-75.
		57,050		71,500		74,355	18,324	* 67,500	16,166	* Receipts from Lunatic Asylums' manufactures will not be realised to the extent of the estimate.
Total Medical ...	.....	1,44,427	.....	1,59,400	.....	1,66,590	1,10,168	1,52,500	51,806	

Net decrease in 1875-76 ... ... Rs. 7,190

Grant VII.—*Medical Services.*

	Budget estimate. 1875-76.	Budget estimate. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical Establishment	65,000	63,024	1,976	.....	63,082	59,000	19,360	New establishment for Chittagong Hill Tracts.
Vaccine Establishment	97,373	98,336	.....	963	87,626	90,000	44,454	Small decrease in salaries against increase in contingencies.
Government Hospitals and Dispensaries ...	7,34,904	6,28,845	1,06,059	.....	7,35,348	6,25,000	2,67,621	Primarily for Epidemic Hospitals and medical stores. Salaries, diet of patients, and contingencies are also larger.
Lock Hospitals	47,230	47,230	.....	.....	45,500	47,230	24,000	
Medical College and Schools	2,34,549	2,11,785	22,764	.....	1,90,334	1,90,000	90,838	Chiefly for the new schools at Patna and Dacca.
Lunatic Asylums	1,91,919	1,68,000	23,919	.....	1,51,850	1,68,000	89,549	A new asylum at Berhampore, and increase for diet of patients at Dacca, Moydapore, and Patna.
Chemical Examiner's Department	2,500	2,880	.....	380	2,937	2,500	905	Reduction in contingencies.
Grants for medical purposes	59,447	47,376	12,071	.....	57,021	55,000	25,579	Increased allowance to Mayo Native Hospital, cost of medicines for Dacca and Howrah, and a special biennial allowance for the latter.
Sanitary Commissioner	25,072	24,890	182	.....	21,213	24,000	7,902	
Total Grant VII ...	14,57,994	12,92,366	1,66,971	1,343	13,54,911	12,60,730	5,70,208	

Net increase in 1875-76 ... ... Rs. 1,65,628.

DETAILS.

Numbers. 1874-75.	Numbers. 1875-76.		Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL ESTABLISHMENT.												
Salaries.												
3	3	Allowance to station Surgeons for sub-divisional duties.	1,080		1,080		1,080		733			
	1	Assistant Surgeon ...	.....		1,800		.....		.....			An Assistant Surgeon has been appointed to the sub-division of Demagiri in the Chittagong Hill Tracts.
				1,080		2,880		1,080	733			
		Establishment.										
	2	Hospital Assistants...	960		960		.....		.....			
	2	Compounders and Dressers.	480		480		.....		.....			New appointments sanctioned for Chittagong Hill Tracts.
42	42	Clerks	14,780		14,780		13,508		10,441			
37	44	Servants	2,940		2,940		2,232					Progressive annual increase of pay.
		Temporary establishment.	.....		.....		.....		1,620			
				19,160		19,160		15,740	10,441			Six servants sanctioned for Chittagong Hill Tracts, and 1 for Hazareebagh.
									1,620			
Contingent Charges.												
Country medicines			412		412		403		482			
Allowance to medical officers for attending Educational Institutions.			.....		.....		.....		250			
Office expenses and miscellaneous ...			428		428		250		745			Increased with reference to actuals of 1873-74.
Cost of medical stores			4,999		5,000		6,655		9,257			The estimate of the Surgeon-General is accepted. The actuals for 1873-74 embrace the charge for three half years.
				5,839		5,840		7,308	10,734			
Cost of medicines supplied to Civil Surgeons for sale.				16,919		16,900		21,376	19,871			Estimated with reference to expected receipts, and for which there is a corresponding entry *per contra*. The actuals for 1873-74 embrace the charge for three half years.
Travelling Expenses.												
Travelling allowances				18,315		18,300		15,715	17,770			A larger amount seems necessary with reference to the actual expenditure in 1873-74.
Postage Charges.												
Service postage stamps				1,930		1,920		1,805	1,913			Ditto ditto ditto.
TOTAL MEDICAL ESTABLISHMENT ...				63,243		65,000		63,024	63,082	*59,000	19,360	* It seems doubtful whether the full provision for cost of medicines will be required, as the actuals for 1873-74 embrace the charge for three half years.
VACCINE ESTABLISHMENT.												
Salaries.												
4	4	Superintendents ...	29,100		29,100		32,108		40,727			
7	7	Assistant Surgeons...	13,065		13,065		14,100					A junior officer is now in charge of the Metropolitan circle.
				42,165		42,165		46,208	40,727			A junior officer is now in charge of the Dacca circle.
		Establishment.										
13	13	Superintending Vaccinators.	2,856		2,856		2,856					
279	278	Vaccinators	31,064		30,504		29,944		27,738			Provision for full pay during the recess of a few vaccinators in the Metropolitan circle and for extension of vaccination in Monghyr under orders of Government of Bengal, No. 23, dated 2nd January 1875.
66	66	Apprentices	3,008		2,924		2,624					
7	7	Clerks	2,880		2,880		2,880		4,033			
19	20	Servants	1,224		1,224		1,164					Apprentices in the Presidency circle have been made permanent under orders of Government of Bengal No. 561, dated 20th December 1872 and draw full pay during the recess.
		Temporary establishment.	.....		.....		.....		.....			
				41,032		40,388		39,468	31,771			A peon sanctioned for the Sonthal Pergunnahs circle.
Contingent Charges.												
Country stationery			.....		.....		.....		10			
Office rent			900		900		600		607			Office rent sanctioned for the Metropolitan circle.
Miscellaneous			1,722		1,420		1,657		1,201		0	Reduced with reference to actuals of 1873-74.
Cost of medical stores			921		900		500		1,480			Increased with reference to extension of vaccination.
				3,543		3,220		2,757	3,298			
Travelling Expenses.												
Travelling allowances				11,410		11,400		9,731	11,636			A larger amount required with reference to actuals of 1873-74.
Postage Charges.												
Service postage stamps				217		200		172	194			Ditto ditto.
TOTAL VACCINE ESTABLISHMENT ...				98,367		97,373		98,336	87,626	90,000	44,454	

Numbers. 1874-75.	Numbers. 1875-76.		Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
		GOVERNMENT HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.										
3	3	Surgeons	33,300		33,300		33,300					
2	2	House Surgeons ...	9,000		9,000		9,000		1,06,571			Sukeas Street Dispensary transferred to the Governors of the Mayo Native Hospital against which a portion of the pay of Superintendent, Sealdah Hospital, has been brought to this head from Medical Schools.
2	2	Superintendents ...	4,800		4,800		2,900					
48	51	Assistant Surgeons...	64,620		64,620		65,820					
16	21	Supernumerary Assistant Surgeons.	12,600		12,600		9,600		5,857			A moiety of the pay of Assistant Surgeons attached to the Sealdah Hospital has been transferred from this head to Medical Schools. Provision made for 21 supernumeraries instead of 16 as in 1874-75.
2	2	Stewards and Assistant Stewards.	3,960		3,960		3,960					
				1,28,280		1,28,280		1,24,080	1,12,428			
		Establishment.										
48	79	Native Doctors ...	29,340		29,340		29,040					Establishment of new dispensaries causes increase of numbers, and classification of old dispensaries under the new rules a decrease of expense, a smaller portion of salary of the native doctors being paid by Government. A smaller number of supernumeraries expected to be without appointments. A Hospital Assistant sanctioned for the Nasirgunge Establishment Dispensary in Shahabad, against a smaller provision for increased pay of assistants likely to be promoted to the higher grade.
40	83	Supernumerary Native Doctors.	8,700		8,700		9,900		60,819			
8	8	Apothecaries ...	17,988		17,988		17,988					
24	25	Hospital Assistants and Apprentices.	13,722		13,722		15,102					
51	47	Compounders and Dressers.	5,988		5,988		6,408					
10	10	Native medical pupils	1,044		1,044		1,044		...			
11	11	Clerks	3,732		3,732		3,732		34,090			Sukeas Street Dispensary transferred to the Governors of the Mayo Native Hospital.
575	566	Servants	37,206		37,206		37,710					Ditto ditto ditto
		Temporary establishment.	500		500		.....		57			Extra establishment for Sealdah Hospital, when the sick exceed 300 in number.
		Allowance for attending Normal Schools.	1,680		1,680		1,680		2,118			
		Epidemic Fever Hospitals *(details below).	2,28,277		2,28,277		1,54,356		2,55,278			Entered with reference to letter from Government of Bengal, No. 3876, dated 15th October 1874, to Surgeon-General, Indian Medical Department.
				3,48,177		3,48,177		2,76,966	3,58,368			
		Contingent Charges.										
		Diet and clothing of patients	1,37,913		1,25,000		1,22,762		1,12,042			Increased provision required for the Sealdah Hospital. The actuals of 1873-74 includes the charge of that hospital from November 1873, when it was taken over by Government. Transfer of Sukeas Street Dispensary to the Governors of the Mayo Native Hospital. A larger amount required for hospital necessaries. New dispensaries and classification of old dispensaries under the new rules which entitles them to free medicines. The actuals for 1873-74 embrace the charge for three half years. No provision required for General Hospital.
		Country medicines	5,102		5,000		5,885		1,424			
		Rent of buildings	2,952		2,952		3,010		3,492			
		Contingent charges	32,239		32,239		20,300		39,475			
		Cost of Europe medicines, instruments, &c.	1,01,794		90,000		71,495		1,03,404			
		Cost of land	.....		.....		.....		.....			
		Petty construction and repairs ...	1,272		1,272		1,580		1,625			
				2,81,272		2,56,463		2,25,941	2,62,062			
		Travelling Charges.										
		Travelling allowances		1,034		1,034		1,720	2,452			Increased with reference to actual expenditure in 1873-74.
		Postage Charges.										
		Service postage stamps		10		50		138	38			
		TOTAL GOVERNMENT HOSPITALS AND DISPENSARIES.		7,59,673		7,34,904		6,28,845	7,35,348	6,25,000	2,67,621	
		Details of Epidemic Fever Hospitals.										
		Pay and allowances of Surgeons ...	16,800		16,800		15,240		27,004			
		Pay and allowances of Assistant Surgeons.	27,000		27,000		21,660		18,624			
		Pay and allowances of Hospital Assistants and Native Doctors.	43,788		43,788		28,560		25,066			
		Bazar medicines	6,069		6,069		.....		.....			
		Cost of Europe medicines	1,31,882		1,31,882		88,896		1,84,584			
		Contingencies	2,738		2,738		.....		.....			
		Total ...	2,28,277		2,28,277		1,54,356		2,55,278			

Numbers 1874-75	Numbers 1875-76		Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
		LOCK HOSPITALS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Government contribution to Lock Hospitals.		47,230		47,230		47,230	45,500			
		MEDICAL COLLEGE AND SCHOOLS.										
		Salaries.										
1874-75	1875-76											
1	1	Principal	21,600		21,600		21,600					An increase of Rs. 6,000 for the Bankipore and Dacca Schools against which Rs. 3,600 transferred to hospitals for proportion of pay of Superintendent, Sealdah Hospital, chargeable to that head. Rs. 14,400 for 7 teachers for the Bankipore and Dacca Schools, and Rs. 2,400 half pay of 4 teachers transferred from Sealdah Hospital to this head. Rs. 3,120 for the Bankipore and Dacca Schools and Rs. 600 in Medical College by promotion of one Assistant Surgeon to the 2nd grade.
10	10	Professors	99,900		99,900		99,900					
1	1	Assistant Professor ..	2,400		2,400		2,400					
1	3	Superintendents ...	9,000		9,000		6,600		1,45,263			
6	17	Teachers	39,600		39,600		22,800					
5	10	Demonstrators of Anatomy.	13,320		13,320		9,600					
				1,85,820		1,58,820		1,62,900	1,45,263			
		Establishment.										
10	10	Museum Assistants .	2,870		2,870		2,870					
	4	Chemical and Anatomical Assistants.	1,440		1,440		.....					
7	11	Clerks	4,955		4,955		3,840					
	2	Injectors and Taxidermists.	480		480		.....		9,200			For the Bankipore and Dacca Medical Schools.
64	74	Servants	6,594		6,594		5,820					For the Bankipore and Dacca Medical Schools and 1 Librarian for the Campbell Medical School.
...	14	Extra establishment for dissecting season.	450		450		.....					
				16,789		16,789		12,530				
									9,200			For the Bankipore and Dacca Medical Schools, and 2 servants for the Campbell Medical School.
		Contingent Charges.										
		Scholarships, stipends, &c.	18,468		15,000		15,000		9,645			The allotment for the present year is re-produced with reference to the requirements of the Bankipore and Dacca Medical Schools.
		Petty construction and repairs ...	.....		.....		.....		399			
		Miscellaneous	11,958		11,900		7,500		13,790			An additional amount required for Bankipore and Dacca Medical Schools and for furniture for the Medical College and Campbell Medical School.
		Cost of medical stores	.....		5,000		1,000		12,001			
				30,426		31,900		23,500	35,835			
		Postage Charges.										
		Service postage stamps		40		40		40	36			
				2,33,075		2,34,549		1,98,970	1,90,334			
		Add provision for Medical Schools at Dacca and Patna.		... ..		.. ...		21,000	.....			
		Deduct amount reduced by Government of Bengal.		... .		.....		2,19,970 8,185	.....			
		TOTAL MEDICAL COLLEGE AND SCHOOLS.		2,33,075		2,34,549		2,11,785	1,90,334	1,90,000*	90,838	* Charges for the Patna Medical School only commenced in July 1874, and nothing for the Dacca School up to November 1874.
		LUNATIC ASYLUMS.										
		Salaries.										
1874-75.	1875-76.											
5	6	Superintendents ...	25,579		25,579		23,779		25,383			A new charge of Rs. 3,000 for Superintendent of new Asylum at Berhampore against a reduction of Rs. 1,200 for Superintendent of Moydapore Asylum. Letter from Government of Bengal, No. 4056, dated 19th December 1874.
	1	Deputy Superintendent	3,000		3,000		.....		.....			
				28,579		28,579		23,779	25,383			
		Establishment.										
6	7	Native Doctors ...	2,100		2,100		1,680		1,931			Change of designation of overseer of Bhowanipore Asylum. Letter from Government of Bengal, No. 2184, dated 5th June 1874.
3	3	Compounders and Dressers.	408		408		408					
3	4	Matrons . ..	2,520		2,520		2,220		11,828			Addition for the Berhampore Asylum. Ditto ditto.
5	5	Overseers .	7,800		7,800		9,600					
6	5	Clerks and darogahs	2,509		2,509		2,220		23,791			Rs. 3,000 transferred to new head of Deputy Superintendent and an increase of Rs 1,200 for Berhampore Asylum.
268	295	Servants	24,270		24,270		21,954					Addition for the Berhampore Asylum.
48	69	Guards	5,508		5,508		3,636					Rs. 1,993 for the Berhampore Asylum, Rs. 192 for Dacca, and Rs. 96 for Patna.
		Temporary establishment.	... ..		.....		.....		217			Rs. 1,752 for the Berhampore Asylum, Rs. 120 for Cuttack.
				45,115		45,115		41,718	37,767			A new asylum opened at Berhampore and expected increase of patients in other asylums.
		Contingent Charges.										
		Diet and clothing of patients	69,871		60,000		50,000		53,203			A small increase over present year's allotment chiefly for the Dullunda, Dacca, and Patna Asylums.
		Contingent charges ..	18,061		17,000		16,471		7,119			The principal charge under this head is for passage money of insanes to England, which was very small in 1873-74.
		Country medicines . .	232		200		193		.....			
		Rent of buildings	..		.....		200		1,374			Increase for the Patna and Moydapore Asylums.
		Petty construction and repairs ...	3,970		3,000		2,600		46			
		Raw materials for manufacture ...	37,626		37,000		32,016		24,739			
		Value of medical stores	907		1,000		1,000		2,210			Admitted on the Surgeon-General's estimate, and a corresponding amount taken on the receipt side.
				1,30,727		1,18,200		1,02,480	88,691			

Numbers 1874-75	Numbers 1875-76		Local estimates, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Travelling Charges.										
		Travelling allowances		.....		.....		.....	.....			
		Postage Charges.										
		Service postage stamps		55		25		23	9			
		TOTAL LUNATIC ASYLUMS ...		2,04,476		1,91,919		1,68,000	1,51,850	1,68,000	89,549	
		CHEMICAL EXAMINER'S DEPARTMENT.										
		Salaries.										
		Chemical Examiner...	.....		.....		.....		845			
1	1	Assistant " ...	960	960	960	960	960	960				
		Establishment.							845			
		Clerks and servants...		636		636		636	599			
		Contingent Charges.										
		Miscellaneous	237		160		250		161			Reduced with reference to the expenditure in 1873-74.
		Value of medical stores	1,000	1,237	700	860	1,000	1,250	1,291			Based on the cost of supplies in 1873-74. The actuals for that year embraces charges for three half years
		Postage Charges.							1,452			
		Service postage stamps		35		44		34	41			
		TOTAL CHEMICAL EXAMINER'S DEPARTMENT.		2,868		2,500		2,880	2,037	2,500	905	
		GRANTS FOR MEDICAL PURPOSES.										
		Grants to the following Hospitals and Dispensaries supported from private sources:—										
		Calcutta Native Hospitals and Branch Dispensaries.	.....	36,365		36,365		31,280				Additional amount required for Sukeas Street Dispensary transferred to Mayo Native Hospital. Letter from Government of Bengal, No. 409, dated 29th January 1874.
		Dacca Mitford Hospital	.....	5,929		5,929		5,445				
		Chybassa Cole Hospital	.....	200		200		200				Half cost of medicines to be borne by Government.
		Howrah General Hospital	.....	9,262		9,262		2,760				
		Burdwan Dispensary	.....	600		600		600	52,505			A special allowance of Rs. 4,000 for hospital clothing, &c., given every second year under orders of Government of Bengal, No. 2435, dated 22nd December 1866, and cost of medicines hitherto estimated under Hospitals and Dispensaries.
		Midnapore "	.....	444		444		444				
		Serampore "	.....	600		600		600				
		Hiranpore "	.....	120		120		120				
		Bankoora "	.....	627		627		627				
		Donation to Irrigation Hospital, Dehree	.....	300		300		300				
		Expenses during the prevalence of epidemics.	.....	5,000		5,000		5,000	4,516			
		TOTAL GRANTS FOR MEDICAL PURPOSES	.....	59,447		59,447		47,376	57,021	55,000*	25,579	* The sanctioned estimate did not provide for Sukeas Street Dispensary being transferred to the Native Hospital, or cost of medicines for Howrah and Dacca Hospitals.
		SANITARY COMMISSIONERS.										
		Salaries.										
1	1	Sanitary Commissioner.	.....	18,000		18,000		18,000	15,303			
		Establishment.										
5	5	Clerks	4,080		4,080		3,960		3,946			Annual progressive increase to head clerk under letter Government of Bengal, No. 195, dated 26th February 1876.
2	2	Servants	156		156		144					
		Temporary establishment.	.....		.....		.....		420			Pay of peon increased by one rupee per mensem. Letter Government of Bengal, No. 195, dated 26th February 1873.
				4,236		4,236		4,104	4,366			
		Contingent Charges.										
		Office expenses and miscellaneous ...	736		736		736		1,040			
		Country stationery	.....		.....		.....		28			
				736		736		736	1,068			
		Travelling Charges.										
		Travelling expenses and allowances ...	.....	2,500		2,000		2,000	388			The allotment for the present year is re-produced with reference to the probability of the Sanitary Commissioner being more frequently on tour
		Postage Charges.										
		Service postage stamps	.....	260		100		50	88			The actual expenditure for 1874-75 shews that an increased amount is necessary.
		TOTAL SANITARY COMMISSIONERS ...	.....	25,732		25,072		24,890	21,213	24,000	7,902	

No. 2220C, dated Calcutta, the 28th January 1875.

Memo. by—H. A. MANGLES, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Revenue Department, in continuation of this office No. 2176C, dated 20th instant.

Supplementary Budget Estimate of the Medical Department for the year 1875-76.

CAMPBELL MEDICAL SCHOOL AT SEALDAH.

Nature of charge	Amount to be added in the Budget Estimate for 1875-76.	Number and date of Government letter.
Teachers.	Rs.	
1 Opthalmic teacher on a salary of Rs. 50 per mensem	600	Sanctioned in Bengal Government letter No. 105, dated 15th January 1875.
Total ...	600	

C. E. G.

No. 2299C, dated Calcutta, the 15th February 1875.

Memo. by—H. A. MANGLES, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Revenue Department, in continuation of this office No. 2220C, dated 28th January 1875.

Second Supplementary Budget Estimate for the Bengal Medical Department for the year 1875-76.

DISPENSARY AT KURSEONG.

Nature of charge.	Amount to be added to the Budget Estimate of 1875-76.	Number and date of Government letter.
Government Hospitals and Dispensaries	Rs	
1 Medical officer at Rs. 200 per mensem	2,400	Sanctioned in Bengal Government letter No. 500, dated 4th February 1875.
Total ...	2,400	

C. E. G.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 2nd March 1875.

READ—

Memorandum No. 2176C, dated the 20th January 1875, from the Accountant-General, submitting the budget estimate of the Medical Department for 1875-76.

Memorandum No. 2220C, dated the 28th January 1875, from the Accountant-General, forwarding a supplementary budget estimate of the Department, which provides the pay of Rs. 50 per mensem, or Rs. 600 per annum, of an opthalmic teacher for the Campbell Medical School at Sealdah, sanctioned in Bengal Government's letter No. 105, dated 15th January 1875.

Memorandum No. 2299C, dated the 15th February 1875, from the Accountant-General, forwarding a second supplementary budget which provides the pay of Rs. 200 per mensem, or Rs. 2,400 per annum, of a medical officer for the dispensary at Kurseong, sanctioned in Bengal Government's letter No. 500, dated 4th idem.

RECEIPTS.

The total receipts of the Department for 1875-76 are estimated at Rs. 1,59,400, or Rs. 7,190 less than the current year's estimate.

CHARGES.

2. The following statement compares the Accountant-General's estimate of expenditure for 1875-76 with the sanctioned grant and regular estimate for 1874-75:—

Charges.	Sanctioned grant for 1874-75.	Regular estimate for 1874-75.	Accountant-General's estimate for 1875-76.
	Rs.	Rs.	Rs.
Medical Establishment ...	63,024	59,000	65,000
Vaccine Establishment ...	98,336	90,000	97,373
Government Hospitals and Dispensaries ...	6,28,845	6,25,000	7,37,304(a)
Lock Hospitals ...	47,230	47,230	47,230
Medical College and Schools ...	2,11,785	1,90,000	2,35,149(b)
Lunatic Asylums ...	1,68,000	1,68,000	1,91,910
Chemical Examiner's Department ...	2,880	2,500	2,500
Grants for medical purposes ...	47,376	55,000	59,447
Sanitary Commissioner ...	24,890	24,000	25,072
Total ...	12,02,366	12,60,730	14,60,994

3. The Lieutenant-Governor accepts the Accountant-General's estimate with the following remarks:—

Medical Establishment.—There is an increase of Rs. 6,000 over the regular estimate for 1874-75. Nearly half of this is due to travelling allowance, the grant for which in the current year has been proved insufficient.

Vaccine Establishment.—The Accountant-General's estimate provides for a slight increase over the regular estimate of the present year, which is rendered necessary by the extension of operations in the Bhagulpore, Sonthal Pergunnahs, Bankoora, and Midnapore districts.

Government Hospitals and Dispensaries.—There is an increase of Rs. 1,08,459 compared with the sanctioned grant of the current year, and of Rs. 1,12,304 compared with the regular estimate of 1874-75. With reference

(a) Rs. 2,400 has been added to the Accountant-General's estimate with reference to his memorandum No. 2299C, dated 15th February 1875.

(b) Rs. 600 has been added to the Accountant-General's estimate with reference to his memorandum No. 2220C, dated 28th January 1875.

to the sub-head "*Epidemic Fever Hospitals*," it is to be noted that though the sanctioned estimate for 1874-75 was Rs. 1,54,356, the actuals in 1873-74, as reported by the Accountant-General, amounted to Rs. 2,55,278. The estimate for 1875-76 may admit of reduction, but the exact amount of reduction cannot be anticipated at present. The Lieutenant-Governor considers that provision of Rs. 2,00,000 will be sufficient for 1875-76.

4. In all other respects the estimate of the Accountant-General is passed.

5. The Accountant-General's estimate does not include the amount assigned in the Public Works budget for medical buildings. A separate allotment for this will be made hereafter.

6. The sanctioned budget for 1875-76 will then stand thus—

Charges.	Accountant-General's estimate.	Sanctioned grant.
	Rs.	Rs.
Medical Establishment	65,000	65,000
Vaccine Establishment	97,373	97,373
Government Hospitals and Dispensaries	7,37,304	7,09,027
Lock Hospitals	47,230	47,230
Medical College and Schools	2,35,149	2,35,149
Lunatic Asylums	1,91,919	1,91,919
Chemical Examiner's Department	2,500	2,500
Grants for medical purposes	59,447	59,447
Sanitary Commissioner	25,072	25,072
Total ...	14,60,994	14,32,717
Receipts ...	1,59,400	1,59,400

Surgeon-General, Indian Medical Department, Superintendent-General of Vaccination, Sanitary Commissioner for Bengal, Accountant-General, Judicial Department of this office, Public Works Department of this Government.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Accountant-General's estimates, be forwarded to the officers noted on the margin for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

No. 700.

COPY forwarded to the Surgeon-General, Indian Medical Department, Superintendent-General of Vaccination, Sanitary Commissioner for Bengal, Accountant-General, Judicial Department of this Office, and Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,

The 2nd March 1875.

B. E.

Bengal Budget estimate of Printing 1875-76.

VIII.—*Printing Receipts.*

No. 2219C, dated Calcutta, the 28th January 1875.

Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

VIII.—*Printing Receipts, Budget Estimate* 1875-76.

	Budget Estimate.		Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for 6 months, 1874-75.	Explanatory Remarks.
	1875-76.	1874-75.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts from Government Printing Presses.	24,300	22,200	2,100	.. ..	21,450	22,200	7,889	
Government publications ...	31,090	31,090	.....	.....	29,927	31,090	8,812	
Miscellaneous	2,500	1,500	1,000	.....	2,544	4,000	3,087	
Total Printing ...	57,890	54,790	3,100	.....	53,921	57,290	19,788	

Net Increase in 1875-76 ... ... Rs. 3,100

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for 6 months, 1874-75.	Explanatory Remarks.
Government Printing Press Receipts.	Rs.		Rs.		Rs.		Rs.		Rs.	
Calcutta Gazette Receipts ..	13,080		13,080		14,600		14,765		5,565	The cause of difference between the figures of the two years has not been furnished in the estimate.
Bengallee Gazette Receipts ...	3,690		3,690		6,700		6,057		1,690	
Miscellaneous	6,490		6,490		...		.....		.....	Nothing is known in this office as to the nature of the new entry for miscellaneous receipts.
Quarterly Civil List . ..	1,040		1,040		900		628		634	
Total Government Printing Receipts.		24,300		24,300		22,200	21,450	22,200	7,889	
Sale of Government publications.										
Printed Acts	.....		1,000		1,000		625		190	
Oorya Gazette	.....		90		90		9		59	
				1,090		1,090				
							904	1,090	249	
Customs publications.										
Commercial Guide					8,800		3,303		5,220	
Daily Import and Export Lists	30,000		30,000		15,000		12,723		2,027	
Manifests					6,000		7,779		1,300	
Trades and Navigation Return				30,000	200	30,000	128	30,000	16	
Total Government Publications		30,000		31,090		31,090	29,927	31,090	8,812	
Miscellaneous		.....		2,500		1,500	2,544	4,000	3,087	Increase with reference to actual receipts of the present and past year.

Bengal Budget Estimate of Printing 1875-76.

Grant VIII.—*Printing Expenditure.*

	Budget Estimate. 1875-76.	Budget Estimate. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1875-76.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bengal Secretariat	1,84,000	1,84,428	.....	428	2,09,993	2,15,000	1,11,312	
Miscellaneous Departments ...	1,61,800	1,51,494	10,306	.....	93,123	1,54,700	4,860	
Government Publications ...	31,800	19,600	12,200	.....	22,304	27,400	9,525	
Total Printing ...	3,77,600	3,55,522	22,506	428	3,25,420	.....	1,25,697	

Net Increase in 1875-76 ... ... Rs. 22,078

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1875-76.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Printing Establishment and Charges, Bengal Secretariat.										
Printing Establishment and Charges.										
Establishment ... ... / Provision for overtime of the Establishment	1,00,000		1,00,000		1,41,300		1,43,084			
Calcutta Gazette	18,000		18,000		13,000		18,915			
Bengallee „	10,000		10,000		9,500		14,343			
Bengal Civil List, Miscellaneous Publications and Printing at Private Presses.	30,000		30,000		20,628*		9,635			* No explanations furnished as to the causes of differences between the figures of the two years.
		1,58,000		1,58,000						
Contingent Charges.										
Contingencies	8,000		8,000				7,628			
New materials	10,000		10,000				16,388			
		18,000		18,000						
Service Postage Stamps		8,000		8,000						
Total, Bengal Secretariat Press		1,84,000		1,84,000		1,84,428	2,09,993	2,15,000	1,11,312	
Miscellaneous Departments.										
Alipore Jail Press.										
Value of work performed for other departments.		1,52,350		1,52,300		1,45,700	71,746	145,700	.. ...	A slight increase expected in the value of work to be performed for Revenue and Judicial Officers.
Printing at Private Presses.										
Land Revenue	2,760		2,760		2,740		2,288			Chiefly for Orissa.
Excise	254		250		215		482			Ditto.
Assessed Taxes ..	.... .		... ..		...		39			
Customs .. .	144		100		144		18			Reduced with reference to the actual expenditure of the past two years.
Salt	1,400		1,400		650		1,102			A larger amount required for printing charchittles in Oorya.
Administration	2,240		2,240		220		1,194			A special provision for printing circulars of the Board of Revenue at Messrs. Thacker & Co. Press sanctioned in letter from Government of Bengal No. 2272, dated 7th August 1874.
Minor Department ..	..				.....		1,008			
Law and Justice	1,223		1,200		1,075		831			Larger amounts required in Orissa.
Marine										
Ecclesiastical ..										
Political										
Miscellaneous	..		. .		.		11,876			
Jails										
Registration	. ..		...		.		22			
Police	2,750		750		750		840			For printing Oorya forms.
Education	... ..		800		.. .		1,058			A small provision to cover local expenditure.
Medical	..		.....		... ..		520			
Total Printing at Private Presses.		10,771		9,500		5,794	21,377	9,000	4,860	
Total Miscellaneous Departments.		1,63,121		1,61,800		1,51,494	93,123	154,700	4,860	

Grant VIII.—*Printing.*

	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for 6 months, 1874-75.	EXPLANATORY REMARKS.
GOVERNMENT PUBLICATIONS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Oorya Gazette	... ..	.. ..	1,800		1,300		1,982			Local estimate not received
Behar "	.....	....	.. ...		....		4,482			Increased with reference to actual expenditure in 1873-74.
				1,800						No estimate has been received for the *Behar Gazette*, nor is there any sanctioned scale of establishment. The charges incurred are for type and other press materials.
						1,300	6,404	2,400	1,625	
CUSTOMS PUBLICATIONS.										
Commercial Guide.										
Establishment					1,524		1,523			
Contingencies					36		9			
Printing charges					2,100		1,391			
						3,660	2,923			
Daily Import and Export Lists.										
Establishment					1,440		1,436			
Contingent charges					60		62			
Printing charges					5,400		5,400			
		30,000	30,000			6,900	6,898			Letter from Government of Bengal No. 2488, dated 28th August 1874, sanctions the entire receipts from Customs Publications being utilized for defraying the expenses of printing and maintaining an efficient staff for the preparation of statistics of the trade of the port.
Preparation of manifests.										
Establishment					1,252		1,208			
Contingencies					48		44			
Printing charges					4,800		4,800			
						6,100	6,052			
Trade and Navigation Returns.										
Establishment										
Contingencies										
Printing charges . .					1,610		27			
						1,640	27			
Total Customs Publications		30,000		30,000		18,300	15,900	25,000	7,900	A new Department organized for Statistical Publications.
Total Government Publications		30,000		31,800		19,600	22,[illegible]94	27,40[illegible]	9,525	

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, 16*th February* 1875.

READ—

Letter No. C—2219, dated 28th January 1875, from the Accountant-General, submitting in detail the Budget Estimate of charges and receipts on account of Printing, for the year 1875-76.

IT was pointed out in the Resolution of Government of 2nd May last, on the printing estimates of the year 1874-75, that it was a defect of the Provincial Budgets that no *Regular* estimate of the year accompanied them, and the Lieutenant-Governor expressed his hope that the omission would be supplied in the estimates for 1875-76, so that the expenditure of the current year (based upon the actuals of its first six or eight months) might be before Government for its guidance in providing for the probable requirements of the coming one. The omission has been supplied in the present estimates, and the figures submitted by the Accountant-General under the usual sub-headings of this budget for the year 1875-76, are as follows :—

	Sanctioned estimates, 1874-75.	Regular estimates, 1874-75.	Local estimates, 1875-76.	Accountant-General's Budget, 1875-76.
	Rs.	Rs.	Rs.	Rs.
Bengal Secretariat Press	1,84,428	2,15,000	1,84,000	1,84,000
Miscellaneous Departments	1,51,494	1,54,700	1,63,121	1,61,800
Government Publications	19,600	27,400	30,000	31,800
Total	3,55,522	3,97,100	3,77,121	3,77,600

The grant originally assigned by the Government of India for this head of Service in the Financial Resolution of 14th December 1870, modified by the subsequent Resolution No. 1683 of 21st March 1871, was for the sum of Rs. 4,11,838, less the receipts of the department, which were estimated at Rs. 20,000. The nett grant therefore from the revenues of India for this branch of Provincial expenditure, was a little below four lakhs of rupees, or Rs. 3,91,838, at which sum it now stands in the Imperial estimates.

Bengal Secretariat Press.

The expenditure of the Bengal Secretariat Press will, according to the regular estimate, amount during the current year to Rs. 2,15,000, against the budget provision of Rs. 1,14,428 only. The excess is attributable to the large amount of work thrown upon the press by the famine, and the actuals of 1873-74 were swollen by the same cause to Rs. 2,09,993; the excess, therefore, is not of a permanent nature, and the local estimates for the coming year compared with the sanctioned estimates of 1874-75, are as follows :—

	Sanctioned estimate, 1874-75.	Local estimate, 1875-76.	Accountant-General's estimate, 1875-76.
Bengal Secretariat Press—	Rs.	Rs.	Rs.
Establishment and provision for overtime	1,11,300	1,00,000	1,00,000
New material	20,000	10,000	10,000
Postage	7,000	8,000	8,000
Contingencies	3,000	8,000	8,000
	1,41,300	1,26,000	1,26,000
Calcutta Gazette	13,000	18,000	18,000
Bengali Gazette	9,500	10,000	10,000
Bengal Civil List; Miscellaneous publications, and printing for all departments...	26,900	30,000	30,000
	1,90,700	1,84,000	1,84,000

The Accountant-General has simply adopted the estimates of the press, and the figures are approved by the Lieutenant-Governor. The grant for the establishment and for overtime may be safely reduced 10 per cent., it is believed, upon last year's estimate, and stands accordingly at Rs. 1,00,000, instead of Rs. 1,11,300. The grant for new material is also reduced from Rs. 20,000 to Rs. 10,000, and His Honor hopes that even this provision may not be found indispensable. It was necessary, on the other hand, to increase the grant on account of postage from Rs. 7,000 to Rs. 8,000, the actual expenditure of the twelve months ending 31st October last having amounted to Rs. 11,400. The annual grant for contingencies has been found altogether inadequate, and is raised from Rs. 3,000 to Rs. 8,000. The net result of these changes is to reduce the charge under this head from Rs. 1,41,300 to Rs. 1,26,000, and the Lieutenant-Governor trusts that an effort will be made, by economy in the working of the press, to keep the expenditure of the year within these limits. On the other hand it has been found necessary to increase the grant on account of the official Gazettes from Rs. 13,000, in the case of the *Calcutta Gazette*, to Rs. 18,000, and from Rs. 9,500 to Rs. 10,000 for the *Bengali Gazette*. The actual cost of these publications during the twelve months ending 31st October last was Rs. 27,200 in the one case, and Rs. 13,500 in the other. The cessation of the famine reports will, it is hoped, reduce the expenditure for 1875-76 by about 33 per cent. for the one and 25 per cent. for the other. The provision last year of Rs. 26,900 for the Civil List and printing work of the several departments of the Government, has also been found inadequate; the actual expenditure of the twelve months ending 31st October last having amounted to Rs. 36,100, against the budget grant of Rs. 26,900 only. As in this case also the cessation of relief operations will materially reduce the amount of the work for the departments, a provision of Rs. 30,000 will, the Lieutenant-Governor hopes, be found sufficient for 1875-76.

The general result of all these changes is, that the total grant for 1875-76 under the head of the Bengal Secretariat Press will be Rs. 1,84,000, against the sanctioned estimate of Rs. 1,90,700, and the regular estimate of Rs. 2,15,000 for the current year.

Miscellaneous Departments.

The printing charges of the Alipore Jail Press are one of the principal items of this budget; but the accounts of this Press and its scale of charges have been so changed since the date of the imperial assignment, that it would be impossible to make any comparison between the estimates on which the assignment was based, and the items of which the annual balance-sheet has since consisted. The work done at this Press, as explained in the Resolution of this department of 2nd May last, consists entirely of the departmental forms that have to be provided in very large numbers for the Revenue, Police, Medical, and other departments; and as the cost of printing these forms is debited to jail manufactures in the Provincial jails budget, it is simply a matter of correct book-keeping that the department should be credited with the presumed value of its work, which is estimated upon a scale of charges drawn up by the Committee of Enquiry that reported upon the matter in 1872. As these changes did not come into operation, however, until 1873-74, the estimates of the current and the coming year only admit of comparison, and the figures are as follows:—

	Local estimate, 1875-76.	Accountant-General's estimate, 1875-76.	Sanctioned estimate, 1874-75.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Alipore Jail Press	1,52,350	1,52,300	1,45,700	1,45,700

The regular estimate of 1874-75 shows that the provision made in the Budget of May last for this head of charge, will in all probability cover the actual expenditure. The Accountant-General points out, however, that some increase of work may be expected at the Press on account of the Revenue and Judicial Departments in the ensuing year, and he budgets accordingly for the sum of Rs. 1,52,300, the local estimate of the Inspector-General of Jails being Rs. 1,52,350. The Lieutenant-Governor accepts the Accountant-General's figures.

With the Alipore Jail Press accounts, it has been customary hitherto to group a number of comparatively petty charges for printing work done for special reasons at private presses, and the Lieutenant-Governor thinks it desirable that this grouping should cease, and as the accounts of the Alipore Press form so important an item in this budget, that they should be presented alone therein instead of being mixed up with the petty charges in question under the head "Miscellaneous." The estimates for these petty charges compare as follows :—

	Local estimate, 1875-76.	Accountant-General's estimate, 1875-76.	Sanctioned estimate, 1874-75.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Printing at Private Presses	10,771	9,500	5,794	9,000

The regular estimate of the year in this case, would seem to show that the probable expenditure under this head was not correctly forecast in the budget for 1874-75. The increase is mainly attributable, however, to a special provision since made for printing the circulars of the Board of Revenue at a private printing office, whereas the estimates were framed upon the supposition that the work would be done by the Secretariat Press. The increase therefore to this extent (Rs. 2,020) is apparent only. A charge of Rs. 750 in excess of the estimates has been incurred for printing certain forms in Oorya on account of the Salt Department, the provision of Rs. 650 for the purpose being found inadequate. Both the charges thus noted are likely to be permanent: and as in addition thereto a small provision is found necessary for the local printing expenditure of the Education Department, the Accountant-General has budgetted Rs. 800 on this account. The Lieutenant-Governor adopts the estimates; and the grant under this head for the ensuing year will be Rs. 9,500. His Honor desires, however, that the heading "Miscellaneous" should be abandoned, and that the estimates of the Alipore Press, and of these petty printing charges at private presses, in future be recorded separately.

Government publications.

The only remaining minor head of charge under this budget is that of "Government publications," under which are comprised the *Oorya Gazette*, the proposed *Hindi Gazette* for Behar, and the various publications of the Customs Department. The figures are as follows :—

	Local estimate, 1875-76.	Accountant-General's estimate, 1875-76.	Sanctioned estimate, 1874-75.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Oorya Gazette	.....	1,800	1,300	2,400
Behar Gazette	.....	(No provision)	(No provision)	(No provision)
Customs Publications ...	30,000	30,000	18,300	25,000
	.....	31,800	19,600	27,400

No local estimate for the *Oorya Gazette* has reached the Accountant-General, but he proposes to budget for Rs. 1,800 on the ground that the actuals of 1873-74 amounted to Rs. 1,982, and that the regular estimate of the current year points to an expenditure of Rs. 2,400. The figures may be accepted. The project for establishing an official *Gazette* for Behar is in abeyance, and no provision need be made for any expenditure under this head. The Budget estimates on account of Customs Establishments for the current year were Rs. 18,300, while the regular estimate shows that the expenditure is likely to reach Rs. 25,000, and the Accountant-General has budgeted for Rs. 30,000 for 1875-76. The figures for the last three years are as follows :—

	Actuals, 1873-74.	Sanctioned estimate, 1874-75.	Regular estimate, 1874-75.	Local estimate, 1875-76.	Accountant-General's estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
Customs Publications ...	15,900	18,300	25,000	30,000	30,000

The publications for which this provision is required, are the *Commercial Guide*, the *Daily Import and Export Lists*, the Customs *Manifests*, and the *Trade and Navigation Returns*. The increased charge arises out of a representation from the Officiating Collector of Customs No. 247, dated 3rd June 1874, that "an entire reorganization of arrangements both for the compilation and printing" of these publications was necessary, before the department could guarantee their accuracy, despatch, and proper printing. It was represented that the receipts from their sale to the mercantile community yielded about Rs. 30,000 a year, and permission was asked to devote the whole of this sum to their more efficient production. The arrangement has been sanctioned for one year only; but the increased charge will, the Lieutenant-Governor hopes, result in a very substantial improvement of the returns. The Accountant-General's estimate is accordingly approved.

Receipts.

The receipts under this Budget are derived almost entirely from the sale of the *Official Gazettes* and the *Customs Publications*, and are budgeted by the Accountant-General at Rs. 57,890, the regular estimate of the year showing a probable receipt of Rs. 57,290 against a forecast of Rs. 54,790 only, in May last. The figures may be accepted.

The estimates of this Budget for 1875-76, will accordingly stand as follows :—

	Local estimate, 1875-76.	Accountant-General's estimate, 1875-76.	Sanctioned estimate, 1875-76.
	Rs.	Rs.	Rs.
Bengal Secretariat Press ...	1,84,000	1,84,000	1,84,000
Alipore Jail Press	1,52,350	1,52,300	1,52,300
Printing at Private Presses ...	10,771	9,500	9,500
Government Publications ...	31,800*	31,800	31,800
	3,78,921	3,77,600	3,77,600
Receipts	54,300	57,890	57,890
Net charge ...	3,24,621	3,19,710	3,19,710

* *Oorya Gazette* local estimate not received, but assumed to be Rs. 1,800.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secy. to the Govt. of Bengal.

No. 513.

COPY of this resolution forwarded to the Inspector-General of Jails, Accountant-General, Board of Revenue, and Judicial (Jails) Department of this Secretariat for information.

No. 514.

COPY of this Resolution forwarded to the Superintendent of the Bengal Secretariat Press for information.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA ;

The 16th February 1875.

A. T.

No. 618E, dated Fort William, the 12th February 1875.

From—H. A. MANGLES, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honor to report, for the information of His Honor the Lieutenant-Governor, that the budget grant for printing charges of the Secretariat for 1874-75 have already been exceeded as follows :—

	Grant for 1874-75.	Expenditure up to 31st January 1875.	Excess over grant.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Establishment	96,000 0 0	1,29,041 5 10	
Overtime work	15,300 0 0		
Contingencies	3,000 0 0		
New material	20,000 0 0	28,703 0 6	
Postages	7,000 0 0		
"Calcutta Gazette"	13,000 0 0	12,879 10 4	
"Bengalee Gazettee"	9,500 0 0	9,455 5 0	
Bengal Civil List and other publications...	12,000 0 0	513 10 6	
Total	1,75,800 0 0	1,80,593 0 2	4,793 0 2

2. It will be seen that the increase of expenditure is under the head of "establishment" including "overtime work." Under the other heads the charges, though now within the grants, will in most cases exceed the sanctioned limits when the expenditure for the two months yet to expire shall be added up. Under *Bengal Civil List and other publications* the expenditure seems at present much below the grant, but this is owing to the accounts for outside works not having been yet received and audited.

3. During 1873-74 the grant was exceeded by Rs. 2,09,992-9-11 as follows :—

	Grant for 1873-74.	Expenditure.	Excess over grant.
	Rs. A P.	Rs. A. P.	Rs. A. P.
Secretariat Press including contingencies	85,000 0 0	1,75,901 0 4	
Government publications	35,800 0 0	34,091 9 7	
Total	1,20,800 0 0	2,09,992 9 11	89,192 9 11

C. E. G.

FINANCIAL DEPARTMENT.

FINANCE No. 711.

CALCUTTA, THE 3RD MARCH 1875.

FROM H. J. S. COTTON, ESQ.,

Acting Junior Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL.

SIR,

WITH reference to your letter No. 618E, dated 12th February 1875, reporting that the budget grant on account of printing charges of this Secretariat for 1874-75 has already been exceeded by Rs. 4,793-0-2 under the head of "Establishment," including "overtime work," I am directed to inform you that the grant of Rs. 14,900 provided for during the current financial year for "Printing at Private Presses" should be added to the provision for "Establishment," as at the time that the budget estimate was passed, it was understood that the printing work which had previously been done at private presses was, from 1st April 1874, to be executed at this office press. The excess expenditure up to date thus disappears, and a small surplus is still left.

2. But as this small amount will not suffice to meet the requirement of the press up to the end of the current financial year, the Lieutenant-Governor is pleased to make a grant from Provincial Funds of Rs. 25,000 to provide against expenditure during February and March 1875.

I have the honor to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Acting Junior Secy to the Govt. of Bengal.

C. E. G.

Bengal Budget Estimate of Miscellaneous, 1875-76.

X.—*Miscellaneous Receipts.*

No. 2290C, dated Calcutta, the 15th February 1875.

Memo. by—H. A. Mangles, Esq., Accountant-General of Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

X.—*Miscellaneous Receipts. Budget Estimate,* 1875-76.

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees and Fines.										
Revenue record searching fees ...	.....		20,000		17,185		22,952		12,089	Estimated with reference to the actual receipts of 1873-74.
Native Civil Service examination fees	.....		4,000		3,964		7,538		618	The estimate of the present year has been reproduced, as owing to the number of marks required for passing the examination having been raised to two-thirds in each subject, there will probably be a considerable decrease in the number of candidates next year.
Cargo boat registration fees	.....		11,500		11,500		11,640		5,556	
Fees realized by the registration of copyright under Act XXV of 1867.	100		100		.....		.....		74	
		100		35,600		32,949				
							42,130	37,000	18,337	
Sundry Receipts.										
Special contribution for famine relief works.	.....		.....		.....		25,00,000		.....	
Sale proceeds of old stores and materials	.....		4,400		4,585		4,171		2,144	
Cash recoveries of service payments of previous years.	..		30,000		30,041		16,283		3,301	
Miscellaneous	.....						9,215		18,671	
Contributions from Local Funds ...	.....		.....		.....		10,00,000		.....	The credit in 1873-74 for contributions from Local Funds represents the Government allotments to District Road Committees from the Provincial Reserve Fund. The amounts when paid having been adjusted under "IX Contributions" in accordance with the classification prescribed by the "Comptroller-General," a credit to Miscellaneous became necessary to prevent the charge falling on provincial services.
		.....		34,400		34,626				
							35,29,669	34,000	24,116	
Total Miscellaneous ..	.....	100		70,000		67,575	35,71,799	71,000	42,453	

Net increase in 1875-76 ... ... Rs. 2,425.

Grant X.—Miscellaneous Expenditure.

Details.	Budget Estimate. 1875-76.	Budget Estimate. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six month, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Native Civil Service examinations ...	7,000	3,500	3,500	.....	3,207	7,000	5,253	
Allowances to Civil Servants out of employ ...	1,500	2,500	.....	1,000	999	1,000	122	
Charitable donations	40,100	38,583	1,517	.....	41,962	40,000	19,794	
Destruction of wild animals ...	25,000	20,318	4,682	.....	20,323	29,000	7,844	
Books and publications	5,600	5,000	600	.....	5,387	5,000	3,485	
Sub-divisional establishments	2,16,800	1,97,932	18,868	.....	1,43,772	2,10,000	1,14,435	
Revenue record contingencies	14,100	14,300	.....	200	13,873	13,500	6,705	
Board of Revenue, Accountant-General's and Commissioner's Offices for local and provincial work.	34,760	31,300	3,460	.....	34,061	31,000	15,537	
Economic Museum	2,800	.....	2,800	...	.....	.....	1,512	
Model Farms	10,000	.....	10,000	.....	9,557	10,000	.....	
Cemetery charges	8,200	8,289	.....	89	8,864	8,000	4,612	
Conservancy and Municipalities	.....	.....	.....	.....	300	.....	.....	
Licensing and surveying cargo boats	2,400	2,400	.....		2,467	2,400	1,202	
Charges on account of European vagrants ...	5,500	5,509	.....	9	4,133	2,500	876	
Jute commission	.....	.....	.....	.....	4,652	.....	.....	
Miscellaneous and unforeseen charges	43,200	11,267	31,933	.....	46,921	58,000	31,239	
Total Miscellaneous	4,16,960	3,40,398	77,360	1,298	3,50,422	4,14,400	2,12,616	

Net increase in 1875-76 ... ... Rs. 76,062.

Details.	Local estimates, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Native Civil Service Examinations.										
Allowance to Examiners	.....									
Establishment	.....		7,000		3,500					No estimate has been received, and the probable expenditure of the present year is therefore entered for 1875-76.
Rewards	.....									
Contingencies	50									
		50		7,000		3,500	3,267	7,000	5,253	
Allowances to Civil Servants out of employ.	1,000	1,000	1,500	1,500	2,500	2,500	999	1,000	122	Reduced with reference to the expenditure in 1873-74.
Charitable Donations.										
Maintenance of strangers and indigent persons.	1,288									
Diet to insane persons	1,980									
Support of pilgrims	341		7,060		5,543		8,903			Increased with reference to the actual expenditure of the past two years.
Charges on account of ship-wrecked mariners.	.....									
Burial of paupers	1,239									
Payment to Governors of the Free School for rent of Old Court House premises in Dalhousie Square.	.....		10,240		10,240		10,240			
District Charitable Society	.....		14,400		14,400		14,419			
Donation to Calcutta Female Nurses Institution.	.....		8,400		8,400		8,400			
		4,857		40,100		38,583	41,962	40,000	19,794	
Destruction of Wild Animals.										
Rewards for the destruction of wild animals.	25,200	25,200	25,000	25,000	20,318	20,318	20,323	20,000	7,844	Local officers represent that the rates of rewards have been increased, and that larger amounts are necessary.
Books and Publications.										
Cost of books under Act XXV of 1867...	3,600		3,600		3,800		3,125			
Other books and publications	2,000		2,000		1,200		2,262			Entered under letter from Government of Bengal, No. 181, dated 19th January 1875.
		5,600		5,600		5,000	5,387	5,000	3,485	
Sub-Divisional Establishments.										
Sub-Deputy Magistrates and Collectors.	99,000		95,400		95,400		64,292			The estimate is based on the full sanctioned scale for establishments laid down in Government resolution dated 22nd April 1873, No. 816, less the amount provided in 1874-75 for Assam districts (Sylhet only).
Canoongo and surveyors	48,300		48,900		48,300		68,374			
Chainmen, measurers, &c. ...	54,960		52,600		52,232					
Travelling allowance of officers on duty	11,930		12,000		.....		4,564			
Travelling allowance of establishment	3,860		3,000		.....		2,174			
Petty construction and repairs ...	.....		.....		.....		120			Some provision for travelling allowances and contingencies is necessary.
Stationery	.....		.....		.....		1			
Service postage stamps	.....		.....		.....		5			
Contingencies	3,260		3,000		.....		4,242			
		2,21,310		2,14,900		1,95,932	1,43,772	.....	.....	
Establishment for collecting Vital Statistics.										
Establishment	1,738		1,738		2,000					This provision is for small establishments asked for by the Magistrates of Dinagepore, Rajshahye, Pubna, Malda, Rungpore, Moorshedabad, and Chittagong.
Travelling allowances	.....		162							
Contingencies	140									
		1,878		1,900		2,000				
Total Sub-Divl. Establishment ...		2,22,678		2,16,800		1,97,932	.....	2,16,000	1,14,435	
Revenue Record-room arrangement contingencies.										
Establishment	.....		14,100		14,300		9,598			
Contingencies							4,275			
		.....		14,100		14,300	13,873	13,500	6,705	The estimate for 1874-75 includes the amount allotted to Sylhet and for which Rs. 200 have been omitted in 1875-76.
Board of Revenue, Accountant-General's and Commissioner's Offices for local and provincial work.										
Commissioner's Local Fund Establishment.	12,052		12,412		10,080		13,089			Road-cess clerks have been allowed for the Commissioners of Burdwan, Chittagong, Dacca, and Chota Nagpore.
Commissioner's Local Fund Contingencies.	862		859		800		766			
		12,914		13,271		10,880	13,855	.....	.....	
Board of Revenue.										
Establishments	.....	1,284	.....	1,284	.....	.....	1,926	.....	.....	Omitted in 1874-75.
Office of Account and Audit.										
Provincial Service Establishment ...	9,069		9,069		9,340		8,162			One clerk reduced by transfer to office of Deputy Accountant-General, Assam.
Local Fund Establishment	11,136		11,136		11,080		10,118			less annual progessive increase of pay.
		20,205		20,205		20,240	18,280			Annual progressive increase.
Total ...	.....	34,403	.....	34,760	.....	31,300	34,061	31,000	15,537	

Details.	Local estimates, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Economic Museum*	.....	.....	.....	2,800	.....	.....	.....	2,800	1,512	Sanctioned in letter from Government of Bengal, No. 1316, dated 8th May 1874, and Government resolution dated 7th April 1874.
Model Farms.										
Establishment	1,728		.....	10,000	.....	.....	9,537	10,000	.....	Estimates for Model Farms have been received from 24-Pergunnahs and Dacca only, the expenditure in 1873-74 has therefore been estimated for 1875-76. The allotment of the Government of India has been transferred to provincial services in Financial Department resolution No. 710, dated 30th January 1875.
Contingencies	1,486	3,574								
Cemetery Charges.										
Establishment	7,876		7,876		7,864		8,023			
Contingencies	322	8,198	324	8,200	425	8,289	841			
							8,864	.....	...	
Conservancy and Municipalities.										
Conservancy charges	.....	.....	.....	.....	.....	.....	300			
							300	.....	.....	
Licensing and Surveying Cargo Boats.										
Establishment	.....		2,400		2,400		2,467			
Contingencies	.....	.....	.....	2,400	.....	2,400				
							2,467	2,400	1,202	
Charges on account of European Vagrants.										
Subsistence allowance to vagrants ...	1,232		1,200		5,509		492			
Charges for deportment of vagrants ...	4,306	5,538	4,300	5,500		5,509	3,641			
							4,133	2,500	876	
Jute commission	.....	.....	.....	.....	.....	.....	4,652	.....	.....	
Miscellaneous and unforeseen charges.										
Special Commission of Enquiry ...	.....		.....		.....		5,268			
Maintenance of famine orphans in Orissa.	.....		28,000		.....		28,240			The sum of Rs. 72,000 was entered for Miscellaneous and unforeseen charges in the budget estimate for 1874-75, but the estimate having been reduced from Rs. 4,52,500 to Rs. 3,90,000 when fixing the grant, nearly the whole of the retrenchment had to be taken from this head, it not being found possible to make much reduction under other heads.
Rent and repair of encamping ground	472		300		.....		145			
Cutting jungle	1,659		1,600		.....		.....			
Miscellaneous	4,215		13,000		.....		13,268			
Grant-in-aid towards the Monghyr Public Garden.	300	6,646	300	43,200	.....	11,267	... ..			Sanctioned in Government letter No. 800, dated 22nd April 1873.
							46,021	58,000	31,239	

* *Economic Museum.*

	Local estimate. 1875-76.
	Rs.
Secretary	1,800
Establishment	720
Contingencies	200

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 2nd March 1875.

READ—

The Miscellaneous Budget Estimate for 1875-76 forwarded with the Accountant-General's No. 2290C, dated 15th February 1875.

RECEIPTS.

	Rs.
The sanctioned estimate for 1874-75 was	67,575
The Accountant-General's estimate for 1875-76 is put down at	70,000
Thus shewing an increase of	2,425

A considerable receipt from agricultural experiments may, however, be anticipated, which has not been allowed for by the Accountant-General, and the Lieutenant-Governor would add Rs. 21,000 to the Accountant-General's estimate on this account. Thus the total estimated receipts for 1875-76 will be Rs. 91,000, shewing an increase of Rs. 23,425 over the sanctioned estimate of 1874-75.

EXPENDITURE.

2. The table below shews the total of expenditure estimated by the Accountant-General for 1875-76 as compared with the sanctioned grants for 1874-75 and actuals for 1873-74:—

BUDGET HEADS.	Accountant-General's estimate for 1875-76.	Sanctioned estimate for 1874-75.	Actuals for 1873-74.
	Rs.	Rs.	Rs.
Native Civil Service examinations	7,000	3,500	3,267
Allowances to Civil Servants out of employ	1,500	2,500	999
Charitable donations	40,100	38,583	41,962
Destruction of wild animals	25,000	20,318	20,323
Books and publications	5,600	5,000	5,387
Sub-divisional establishments	2,16,800	1,97,932	1,43,772
Revenue record contingencies	14,100	14,300	13,873
Board of Revenue, Accountant-General's and Commissioners' Offices for local and provincial work	34,760	31,200	34,061
Economic Museum	2,800	.....	.....
Experimental Farms	10,000	10,000	9,557
Cemetery charges	8,200	8,289	8,864
Licensing and surveying cargo boats	2,400	2,400	2,467
Charges on account of European vagrants	5,500	5,500	4,133
Miscellaneous and unforeseen charges	43,200	11,267	46,921
Conservancy and municipality and jute commission ...	.. ..	.....	4,952
Total ...	4,16,960	3,40,898	3,50,422

Thus the estimate for 1875-76 shews an increase of Rs. 76,062 over the sanctioned grant for 1874-75.

3. The main increase and decrease in the Accountant-General's estimate for 1875-76, as compared with the sanctioned budget of 1874-75, are detailed below.

DECREASE.

4. There is a decrease in the item "Allowances to Civil Servants out of employ," which has been reduced from Rs. 2,500 in 1874-75 to Rs. 1,500 in 1875-76. The Accountant-General's figures are accepted.

INCREASE.

5. Under "Native Civil Service examination," the Accountant-General has raised the estimate from Rs. 3,500 to Rs. 7,000. But the Lieutenant-Governor considers it will be sufficient to allow Rs. 3,500 for 1875-76, and the estimate will be reduced accordingly.

6. The Lieutenant-Governor sanctions the Accountant-General's estimates under the following heads :—

	Rs.
Charitable donations	40,100
Destruction of wild animals	25,000
Books and publications	5,600
Sub-divisional establishments	2,16,800
Revenue record contingencies	14,100
Board's, Commissioners', and Accountant-General's establishments for local and provincial work	37,760
Cemetery charges	8,200
Licensing and surveying cargo boats	2,400
Charges on account of European vagrants	5,500

7. Under the item "Economic Museum," a new provision of Rs. 2,800 has been made in conformity with Government orders dated 7th April 1874 and 16th May 1874. The Lieutenant-Governor is pleased to allot under this head the sum of Rs. 4,760 as follows, the expenditure of which has been sanctioned :—

	Rs.
Establishment	2,520
Contingencies	240
Collection of specimens	2,000
Total ...	4,760

8. It is observed that a provision of Rs. 10,000 has been made under "Experimental Farms" As there was no provision on this account in the budget for 1874-75, the amount appears as an increase. The Lieutenant-Governor is pleased to grant under this head the gross sum of Rs. 39,000 as follows :—

	Rs.
Farms and jail gardens	19,000
Tobacco experiments	10,000
Agricultural establishments	10,000
Total	39,000

Of this sum, it is expected that Rs. 21,000 will be realised as anticipated receipts from agricultural experiments, and the grant made by the Government of India from Imperial Revenue amounts to Rs. 7,000, so that the estimated net expenditure under this head for 1875-76 will amount to Rs. 11,000.

9. Under "Miscellaneous and unforeseen charges," the Accountant-General shows an increase of Rs. 31,933. The grant was at first fixed at Rs. 80,000 for 1874-75, but subsequently, when the General Provincial Budget was being made out, the Miscellaneous Budget for 1874-75 was reduced from Rs. 4,52,500 to Rs. 3,90,000 ; and as it was not possible to make reduction in any other sub-head of the Miscellaneous Budget, the Accountant General reduced nearly the whole sum of Rs. 62,000 from this sub-head, and the grant for

1874-75 then stood at Rs. 11,267. Looking, however, to the actuals for six months of 1874-75, the Lieutenant-Governor allows Rs. 60,000 under this head for 1875-76.

SUMMARY.

10. The sanctioned grants for 1875-76, therefore, stand thus—

	Rs.
Native Civil Service examination	3,500
Allowance to Civil Servants out of employ	1,500
Charitable donations	40,100
Destruction of wild animals	25,000
Books and publications	5,600
Sub-divisional establishment	2,16,800
Revenue record contingencies	14,100
Board of Revenue, Accountant-General, and Commissioners' Office for local and provincial work	34,760
Economic Museum	4,760
Model Farms	39,000
Cemetery charges	8,200
Licensing and surveying cargo boats	2,400
Charges on account of European vagrants .	5,500
Miscellaneous and unforeseen charges	60,000
Total .	4,61,220
Deduct receipts ...	91,000
Net expenditure ...	3,70,220

ORDERED that a copy of this Resolution be forwarded to the Accountant-General, and to the Judicial, Revenue, and General Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

No. 702.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 2nd March 1875.

No. 268, dated Calcutta, the 9th March 1875.

From—J. B. PHEAR, ESQ., Chairman of the Committee of Management for the Economic Museum,

To—The Secretary to the Government of Bengal.

I HAVE the honor to forward to you the enclosed copy of a memorandum upon the requirements of the Economic Museum in respect of funds for the ensuing year.

2. At a meeting of the full Committee of Management, held yesterday, it was unanimously resolved that the estimate shown at page 3 of the memorandum (with one alteration, to be noted below) should be forwarded to Government for sanction.

3. The estimate has been very carefully considered, and it is the opinion of the Committee that it is quite the lowest which can be framed with any view to meeting what have now become pressing needs in respect of due means for carrying out the objects for which the museum was established.

4. The alteration (in the figures given at page 3 of the memorandum) above referred to is required for the correction of a clerical error in the amount entered for the pay of a duftry. This is set down at Rs. 10, whereas the Committee have already found it necessary to sanction, out of the present grant, an expenditure up to Rs. 12 to obtain and keep the services of such a man as the museum requires.

5. This item the Committee desires, therefore, to alter from Rs. 10, as it now stands in the printed estimate, to Rs. 12.

6. The establishment list thus corrected will be as follows :—

	Rs.
Secretary	250
Assistant Secretary	150
Writer	50
Duftry	12
Farash	8
Two farashes, at Rs. 7 each	14
Durwan	8
Peon	7
Mistry	20
Two bheesties, at Rs. 6 each	12
Sweeper	6
Total ...	537

7. Office and Museum contingencies are estimated at Rs. 75 a month. This, with an allowance (for the year) of Rs. 3,000 for purchase of specimens, payment of their carriage cost, costs of obtaining analysis, experts' opinions, &c., makes the total estimate for the year Rs. 10,344; and I am to solicit that this sum may be allotted to the Committee with effect from the 1st April next.

8. On the subject of Dr. Forbes Watson's scheme, which is referred to in the enclosed memorandum, a separate communication will be made to you. The funds now applied for are simply for the actual needs of the Economic Museum for its own purposes.

Memorandum by the Chairman of the Economic Museum, Calcutta, proposing a budget for the year 1875-76,—*with remarks upon Dr. Forbes Watson's Scheme for an Industrial Survey of India.*

20*th February* 1875.

THE Economic Museum was founded by the resolution of the Lieutenant-Governor which was passed on the 7th April 1874, and the management of it was thereby entrusted to a central committee with power to appoint a secretary at a salary of Rs. 150 per mensem, and an establishment at a cost not exceeding Rs. 60 per mensem, with Rs. 20 per mensem for contingencies.

The staff, which was eventually appointed by the central committee under this authority, and which constitutes the existing staff of the institution, is as follows :—

	Rs.
Secretary at	150
One native writer	30
One daftari	10
One durwan-peon	7
One farash	7
Sweeper	4
Total ..	208

This exhibits a total of Rs. 208 per mensem for salaries, which is Rs. 2 less than the amount sanctioned for that purpose.

In addition to the monthly grant just mentioned, the Government of Bengal, on the 16th May 1874, made a special grant of Rs. 2,000 to meet the expenses of collecting specimens, &c., to be incurred during the current year.

These means have hitherto sufficed for the limited amount of work which has been done for the museum ; but I think the time has now arrived when the establishment should be somewhat enlarged and its character slightly altered.

It will be seen on perusal of the resolution of 7th April 1874 that Sir George Campbell looked upon the work which he was then starting as only "a small commencement of the undertaking." Indeed, it seems apparent from the nature of the case that the business of collecting must proceed some way before the occasion arises for the exercises of the complete functions of the central establishment. Hitherto the committee has restricted itself to collecting products, and that only from a very limited area of the country. Little or nothing has been done in the way of classification. Already, however, more than 2,000 specimens have been got together, and the task of systematically arranging them cannot well be much longer postponed. The following list of the districts of Bengal, in which the letter C indicates those where the local committees have been formed, will show at a glance the machinery of collection which is at present in action, and the stage of progress at which this work has arrived :—

Burdwan.	Darjeeling.	Saerun.
C Bankoora.	Julpigoree.	Chumparun.
C Beerbhoom.	Cooch Behar.	Monghyr.
Midnapore.	C Dacca.	Bhagulpore.
C Hooghly.	C Furreedpore.	Purneah.
C Howrah.	C Backergunge.	Sonthal Pergunnahs.
24-Pergunnahs.	Mymensingh.	C Cuttack.
Nuddea.	Chittagong.	C Pooree.
Jessore.	Noakholly.	C Balasore.
Moorshedabad.	Hill Tracts of Chittagong.	Cuttack Tributary Mehals.
Dinagepore.	C Tipperah.	C Hazareebagh.
Maldah.	Hill Tipperah.	C Lohardugga.
Rajshahye.	Patna.	C Singbhoom.
Rungepore.	C Gya.	Manbhoom.
Bogra.	Shahabad.	Chota Nagpore Tributary Mehals.
C Pubna.	C Tirhoot.	

There are also committees at—

Bhowal.	Brahmunberiah.
Goalundo.	Palamow.
Madareepore.	

Through the cordial co-operation which the central committee has received from the Chief Commissioner of Assam, we are also in correspondence with the officers of the following districts :—

Assam (district).	Luckimpore.
Durrung.	Tezpore.
Goalpara.	Nowgong.
Garo Hills.	Seebsaugor.
Khasi and Jynteah Hills.	

We thus see that in all probabilty there will soon be a very great and rapid increase in the mass of materials which have to be arranged.

In effecting the arrangement of the specimens, three principal objects will have to be aimed at :—*1st*, to exhibit in juxtaposition all the products of each defined district of the country ; *2nd*, to afford simple means of comparing the like or corresponding products of

different districts; *3rd*, to manifest, as far as possible, the scientific relations of the products *inter se*. It is obvious that special qualifications will be needed for the proper performance of this work alone. Also the information in the hands of the committee relative to the products requires to be systematised and put into an accessible shape and additional information called for. I may venture to assume that no member of the committee is prepared to gratuitously accept the task which thus presents itself to us; and Mr. Locke undertook the Secretary's duties at the small salary of Rs. 150 for a time only, and on the express condition that he was not to be required to spend more than an hour a day at the museum.

The work which I here speak of is only preliminary to that larger work of somewhat similar kind, namely, the preparation of a dictionary of Bengal commerce and industry in connection with the museum, which will have to be done hereafter, and which I hope will, by a proper division of labour among the members of the central committee, be eventually completed by them.

It seems to follow very clearly from what has been written that the existing staff ought to be strengthened in its superior officers, and two methods of doing this have occurred to me :—The first is to secure for the post of secretary a scientific man of requisite experience, who could devote the whole, or nearly the whole, of his time to the business of the museum; the second, to appoint as assistant to the present secretary a young native officer of scientific acquirement.

The inclination of my opinion is in favour of the latter alternative, because I think, on grounds which I will mention presently, that it will prove in pratice the less costly.

Also, besides the money now allowed to the committee for the purchase of specimens and for the cost of conveying them to the museum, an additional sum of money is needed in order to enable the committee to procure analyses of, and to obtain experts' opinions upon, the many subjects which are sent to the museum by Government, and otherwise, for that purpose, or which the committee considers should be analysed or reported upon for the ends of the museum itself. The time may come when it will be desirable that this work should be done on the premises of the museum by a skilled chemist and experts attached to the museum staff; but it has already been resolved by the committee that, for a time at least, the experiment should be tried of seeking, in each case as it occurs, the analysis or opinion from professional men.

The subordinate part of the establishment, moreover, requires to be slightly better paid than it now is, and to be somewhat increased in numbers. Our present writer, who is sufficiently good, though by no means too good, is about to leave us for better wages elsewhere. The executive sub-committee finds that Rs. 30 a month is not enough in the present state of the market to secure, and retain, the services of a competent respectable man. One farash, too, is now quite unequal to the work of the museum; and a peon is required in addition to the durwan. Also the amount of carpentry-work of various kinds which falls to be done in, and for, the museum is now so great that it would lead to a saving of money, as well as be most convenient, to constantly employ a skilled mistry upon the premises at a regular salary. Lastly, two bheesties have become necessary; the museum room is immediately exposed to the clouds of dust which, during the dry season of the year, are caused by the traffic of Dalhousie Square on the east, and by the constant passage of bullock *garis* into the Custom House yard on the south. Neither the Custom House or municipal authorities water these roads effectively; and as the dust is most destructive to the collections, and tends to make the museum useless, the committee must in self-defence employ the services of bheesties to allay it.

And when the establishment is put upon the comparatively-speaking substantial footing just suggested, if not before, it will be necessary to raise the secretary's salary beyond the very small sum at which Mr. Locke, in the beginning of the work and by way of experiment, undertook the duties of the office. If these duties are to remain limited to secretary's work proper, and an assistant is to be added to the staff for the scientific work, then I think an addition of Rs. 100 per mensem to the salary of the secretary will be sufficient; and in that case a very competent assistant secretary might be secured from the ranks of the assistant surgeons to give his whole time to the museum by augmenting his grade pay to the extent of Rs. 50, *i.e.*, say on a salary of Rs. 150 per mensem.

If, however, it be thought best that the secretary's work and the scientific work of the museum should both be done by the same officer, then I fear it would be found impossible to secure the entire time and service of such a man as the museum would require for anything very near the aggregate amount just estimated for the secretary and assistant secretary together, namely, Rs. 400. It cannot reasonably be expected that the central committee, or its chairman, should do more than generally superintend and direct the proceedings of the paid establishment. The activity of the work of forming the collections through the means of the local committees and otherwise, and the successful development of the internal economy of the museum, will, in the infancy of the institution, at any rate, mainly depend upon the energy and intelligence of the superior paid officers; and I do not think that the exclusive services of any one qualified at once to conduct the correspondence and business of

the central committee, and to effect a satisfactory classification and arrangement of the specimens, and digest of the information relative to them, could be obtained for so small a salary as Rs. 400 a month.

According to the view which I have thus ventured to put forward, the establishment charges and the allowances for the general purposes of the museum ought to be estimated for the coming year on the following scale: –

	Per mensem. Rs.
Secretary	250
Assistant Secretary (or Head Assistant)	150
Writer	50
Daftari	10
Farash	8
Two ditto, at Rs. 7 each	14
Durwan	8
Peon	7
Mistry	20
Two bheesties, at Rs. 6 each	12
Mehter	6
Office and museum contingencies	75
Total ...	610

Allowance for the year, for purchase of specimens, carriage cost of ditto. costs of obtaining analyses, experts' opinions, &c. ... 3,000

and I think the committee ought to send in to Government a budget to this effect. This would represent a total expenditure for the year of Rs. 10,320 against Rs. 4,760, the amount of our present annual grant.

The foregoing remarks have been dictated solely by a consideration of the actual needs of the museum for its own purposes.

Very recently, however, the committee has received from the Assistant Secretary to the Government of Bengal a letter, covering a letter dated the 26th January 1875 from the Government of India, and its enclosures,* on the subject of a plan submitted by Dr. Forbes Watson for an industrial survey of India, and requesting that this committee will be good enough to favor the Lieutenant-Governor with any remarks they may have to make upon Dr. Watson's scheme, and the extent to which they think they will be able to assist in the execution thereof; and I wish, in reference to this topic, to explain the grounds upon which I think the central committee of the museum now has at its command, in actual work, an organization which will enable it without difficulty to assist very materially in carrying out Dr. Watson's scheme.

This I can do most readily by quoting a portion of a letter which I wrote to the late Lieutenant-Governor on the 5th January 1873, when Dr. Forbes Watson's project was first brought to my notice. The passage to which I refer is as follows:—

"In few words, Forbes Watson's scheme is to prepare and publish a dictionary of commerce for India, based upon, and for illustration referring to, an arranged museum of products which is to be established in London.

"The machinery by which he proposes to effect his proposition is a central committee in each presidency and provincial capital, connected with subordinate committees in the several districts of the presidencies and provinces. He expects to be able by this agency to collect within three years all the products of India, raw and manufactured; models of all implement and machinery incidental to the production, &c.; and also trustworthy accounts of modes of culture or manufacture of every product, its history, and so on; and in *five* years, himself, aided by a competent staff, to compare and arrange the products sent by the committees and to compile the dictionary out of the accounts to be furnished by the committees taken together with the vast stores of relevant matter, which is already in existence and accessible. To encourage local committees to work for him he would allow them, when so minded, to make museums at public expense in the principal towns of India out of duplicate articles collected by them.

"Without discussing the merits of this scheme as a whole, I think I may venture to say that the principle of it might, at small cost and with great public advantage, be pursued and carried into effect in Bengal. A museum of the products of Bengal, arranged on a comparative system and explained by a printed description of the circumstances of the producing process in the case of each article (including its history), would form an easily accessible source of valuable information and instruction both to the statesman and to the trader—information which cannot now be obtained in any shape without the expenditure of great personal labour and time on the part of the inquirer.

* Copy of this letter, and its enclosures, annexed.

"Such a museum should of course be placed at Calcutta, and for completeness of comparison should be able to draw to itself samples of products from all parts of India.

"The actual collection of the specimens could be speedily effected by means of the slight organization which is now active for the purposes of the different international exhibitions. But something more than this will be necessary in order to secure good accounts of the processes of production, and the general history of each article. The requisite information of this character can, I apprehend, only be got from competent persons living on the spot where the articles is produced and possessing local and technical knowledge. Such persons would have to be sought out and encouraged to write monographs of the different subjects, or to aid others in so doing. Work of this kind would of course take up considerable time, and the results would have to be sent up to Calcutta to the museum; there to be sifted, compared, and reduced. I conceive, however, that this work could be efficiently and gratuitously performed by well-chosen local committees, comprehending both Native and European members. I am sure, judging from my own personal experience, that at every principal zilla-town of Bengal there exists ample material of a sufficiently good order wherewith to constitute such a committe."

We have now in active work in Bengal the very machinery which seemed to me, when this letter was written, reasonably well fitted for carrying into effect one every important portion of Dr. Forbes Watson's project: namely, the making collections in the different districts of the province. And it will, comparitively speaking, be a small addition to the labours of the local committees to collect duplicate specimens, of which, on their arrival at our museum, one or more may be sent on to London. The increase of expenditure which would accrue on this account, beyond that which is now incurred and met by the central committee of the museum for the purchase and carriage of articles, might come out of a special fund to be placed at the disposal of the central committee for this purpose.

In addition to the mere making of the collections and transmitting them to head-quarters, Dr. Forbes Watson's scheme would impose upon the local committees the task of embodying all the information required about the products and manufactures in certain formal returns, as many as seven or eight in number. At present the central committee places no pressure of this kind upon the local committees, and is content to receive the information, whenever and in whatever form, it is convenient to the local secretaries to send it. Unquestionably, however, it would be a great advantage to the museum if the central committee could require some returns of this sort to be made. But for this end a substantially paid establishment would certainly be needed with each local committee Dr. Forbes Watson estimates that a paid sub-secretary, working not more than two hours a day, would be sufficient; and he anticipates that a clerk from the collector's office would do all that is required for Rs. 10 or Rs. 20 per mensem. To me this appears an entire miscalculation. The returns in question are thus shortly described by Dr. Forbes Waston himself:—

(1.)—List of articles sold in the different bazars.

(2.)—Commercial description of the articles sold in the bazars.

(3.)— Ditto „ of articles imported or exported by means of ports.

(4.)— Ditto „ of towns and market-places.

(5.)— Ditto „ of ports.

(6.)—Industrial description of all the articles of Indian produce.

(7.)—Average and fluctuations of prices.

(8.)—Consumption per head of the various articles.

To gather information of the kind which these titles cover from or in respect of the different bazars of a zilla district (*i.e.*, a district larger and far more populous than an English country), and to embody it in the prescribed forms, would require, if not the sole time and attention, at any rate a great portion of the time and attention, of a more intelligent and cultured officer than is generally to be found among the collectorate clerks. And this officer would need the assistance of more than one subordinate in the shape of messengers, or peons at least. In my judgment, Rs. 100 or Rs. 200 is a far nearer approximation to the probable cost of the necessary establishment than Rs. 10 or 20; and this estimate involves the supposition that the honorary secretary and other members of the committee take part in the work; but given the money, the establishment could at once be devolved as part of our existing system.

On the whole, it appears to me that so far as regards the latter half of the question put to us by the Assistant Secretary of the Government of Bengal, namely, to what extent are we able to assist in the execution of Dr. Forbes Watson's scheme, we may unhesitatingly answer that we can carry it out completely if we are furnished with the requisite funds to meet the two classes of expenditure which I have indicated.

Dr. Forbes Watson supposes that the final acceptance or rejection of the scheme proposed by him may be determined by the decision of the following issues:—

(1.)—Is it desirable to provide and make accessible to the industrial classes of the country detailed and specific information on all the products and resources of India?

If it be, then

(2.)—What are the means which now exist for the collection and dissemination of such information?

And

(3.)—Is it advisable to take measures for calling into existence a special organization for attaining the purposes in question?

Finally, if all these are answered in the affirmative, there remains the question

(4.)—Whether the industrial survey and the establishment of trade museums, as advocated in Dr. Forbes Watson's memoir, are calculated to meet the exigencies of the case and realize the proposed end of bringing home to the classes interested in agriculture, commerce, and manufactures the industrial information in a simple and practical manner?

I think the establishment of our economic museum affords, so far as Bengal and its Government are concerned, a sufficient answer in the affirmative to all these issues.

The last, and perhaps not the least important, question which arises out of Dr. Forbes Watson's proposition is the question whether work of this kind can be carried on systematically throughout the country without being misapprehended by the native community, and possibly giving rise to political difficulty. That the collections can be so made is proved by the experience of the exhibition committees (extending over several years), and of our own committee. The inquiries which would be needed for the purpose of filling up the returns, coupled with the fact that the returns were periodically or successively sent to Calcutta, might, unexplained, give rise to suspicion of some impending oppression and to popular uneasiness. But I think that by reason of the presence of influential native gentlemen on the local committees, and through their active co-operation in the work, a result which is always secured, it will become generally known that these returns are made for the museums in Calcutta and London, and are entirely independent of Government. The people of India are quick at discerning who are the practical movers in an affair of this sort, though they may mistake its object. The real danger, I think, is lest they should imagine that the machinery of the museums was devised for the sole benefit of the English manufacturers and merchants, and that the results would necessarily be detrimental to native manufacturing industry. This idea, however, even if entertained, could not lead to much mischief, because of the comparative insignificance of this branch of industry, and it would soon become dissipated. On the other hand, the producers of the raw materials would not be slow to see the advantages of the enlarged market to which the advertisement, afforded by the returns, might lead them. The question should, however, be put to Government officers and other persons of local experience throughout the various districts and sub-divisions..

I ought to add that the letter of the Assistant Secretary to the Government of Bengal only conveys to us Dr. Forbes Watson's project through the means of Mr. Halsey's synopsis of it. And I think it is impossible not to perceive that this synopsis is couched in language which veils a conclusion somewhat adverse to that project. My own remarks have been written in view of the original papers, *i.e.*, the report and the memorandums A, B, and E.

It may to some extent account for the adverse view of the project apparently taken by Mr. Halsely—that our museum and its collecting organization was not in existence, or not known to him, at the time when he wrote.

J. B. PHEAR,

Chairman, Economic Museum.

H. J. C.

FINANCIAL DEPARTMENT.

FINANCE No. 953.

CALCUTTA, THE 19TH MARCH 1875.

FROM H. J. S. COTTON, ESQ.,

Acting Junior Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL.

SIR,

I AM directed to forward herewith copy of a letter from the Chairman of the Economic Museum Committee, No. 268, dated the 9th March 1874, and to inform you that the Lieutenant-Governor has been pleased to pass the Committee's estimate of expenditure, amounting to Rs. 10,344, for the year 1875-76. It will be seen from the Resolution recorded by the Lieutenant-Governor, under date the 2nd instant, on the Miscellaneous Budget Estimate for 1875-76, that Rs. 4,760 only have been sanctioned for the Museum; it is apprehended that the excess amount now sanctioned will be met from the savings of some other "minor" head of that budget, and therefore no extra provision need be made in the budgets for 1875-76 on this account.

I have the honor to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

No. 954.

COPY forwarded to the Chairman of the Committee for the management of the Economic Museum for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 19th March 1875.

C. E. G.

BENGAL SECRETARIAT LIBRARY

Public Works Department.

BUDGET-ESTIMATE

OF

PROVINCIAL SERVICES

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1875-76.

CONTENTS.

	Page.
Budget-Estimate	2 & 3
Part II.—Detail of Estimate for Original Works	4 to 13
„ III.— „ „ Repairs	14 to 52
„ IV.— „ „ Establishment	53 to 57
„ V.— „ „ Tools and Plant	58
Appendix A.—Allotments to Local Authorities	*Vide* end of Budget-Estimate.
„ B.—Divisional distribution of funds for Tools and Plant	
„ C.—Estimate of Public Works Revenue and Receipts	

ABSTRACT OF THE PUBLIC WORKS BUDGET-ESTIMATE OF "PROVINCIAL SERVICES," SHOWING THE ESTIMATED RECEIPTS AND EXPENDITURE DURING THE YEAR 1875-76.

Receipts.	Amount.	Total.
PROVINCIAL.	Rs.	Rs.
Assignments from Provincial Funds, *vide* Resolution of the Financial Department of this Government dated the 12th March 1875	25,71,000	
Additional assignment from Provincial Funds, *vide* Resolution of the above Department dated the 17th March 1875..	40,000	
		26,11,000
Total PROVINCIAL ..	...	26,11,000
CONTRIBUTIONS	...	1,65,316
Grand Total ..	...	27,76,316

Expenditure.		Amount.	Total.
PROVINCIAL.		Rs.	Rs.
Original Works—	Rs.		
Civil Buildings	5,64,400		
Communications	90,465		
Miscellaneous Public Improvements	5,000	6,59,865	
Repairs—			
Civil Buildings	3,30,355		
Communications	8,04,600		
Miscellaneous Public Improvements..	5	11,34,960	
Establishments		7,76,175	
Tools and Plant		40,000	
Total PROVINCIAL		...	26,11,000
CONTRIBUTIONS { Original Works		1,65,116	
CONTRIBUTIONS { Repairs		200	
			1,65,316
Grand Total ..		...	27,76,316

GOVERNMENT OF BENGAL.

PART I.—(PROVINCIAL SERVICES.)

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS FOR THE YEAR FROM 1st APRIL 1875 TO 31st MARCH 1876.

		Reference to detailed Estimate.	Original Works.	Repairs.	Establishments.	TOTAL.	
						1875-76.	1874-75.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings.	Jails ..	4 & 5	1,56,000	76,850	58,212	2,91,062	5,52,266
	Registration ..	6 & 7	40,000	100	10,025	50,125	16,857
	Police ..	Do.	31,400	10,070	10,367	51,837	32,480
	Medical ..	Do.	1,79,000	29,600	52,150	2,60,750	1,69,871
	Education ..	Do.	16,500	28,400	11,225	56,125	1,14,706
	Other Buildings..	8 & 9	1,41,500	1,85,335	1,67,960	4,94,795	6,24,780
	Total ..	...	5,64,400	3,30,355	3,09,939	12,04,694	15,01,978
Communications.	Roads ..	10 & 11	90,465	8,04,600	4,63,644	13,58,709	14,01,166
	Canals ..	...	...	...	...	...	
	Stores from England ..	...	...	...	...	...	
	Total .	...	90,465	8,04,600	4,63,644	13,58,709	14,01,166
Miscellaneous Public Improvements..		10 & 11	5,000	5	2,592	7,597	20,856
Tools and Plant		58	...	...	...	40,000	40,000
Total PROVINCIAL ..		...	6,59,865	11,34,960	7,76,175	26,11,000	29,64,000
"CONTRIBUTIONS."							
Civil Buildings.	Medical .	...	...	...	...	...	24,000
	Education ..	8 & 9	91,100	200	...	91,300	40,000
Miscellaneous Public Improvements..		10 & 11	74,016	...	...	74,016	...
Total ..		...	1,65,116	200	...	1,65,316	64,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL AND SPECIAL FUNDS AS DETAILED ABOVE.

	1875-76.					1874-75.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL FUNDS PROPER ..	6,59,865	11,34,960	7,76,175	40,000	26,11,000	25,64,000
CONTRIBUTIONS	1,65,116	200	...	...	1,65,316	64,000
GRAND TOTAL ..	8,24,981	11,35,160	7,76,175	40,000	27,76,316	30,28,000

DETAIL OF ESTIMATE FOR

Commissioners' Divisions.	Districts.	Executive Divisions.	Locality.	Projects. Serial No.	Projects. Description.
					CIVIL BUILDINGS.
					JAILS.
Burdwan ..	Midnapore ..	Midnapore ..	Midnapore ..	1	Constructing Central Jail buildings (exclusive of the value of convict labor).
Presidency ..	24-Pergunnahs.	3rd Calcutta	Alipore ..	2	Ditto new civil wards without-offices in the Jail .. .. ..
" ..	Jessore ..	Presidency ..	Jessore ..	3	Adding an upper story to the male wards at the Jail .. .. ..
Rajshahye ..	Dinagepore ..	Dinagepore ..	Dinagepore ..	4	Constructing hajut for 24 under-trial prisoners near the new Cutcheries .. ..
" ..	" ..	" ..	" ..	5	Special repairs to the Jail Wards and Jail Hospital Buildings .. ..
" ..	Rungpore ..	" ..	Rungpore ..	6	Constructing an additional barrack (two-storied) to contain 150 men in the Jail ..
" ..	Rajshahye ..	Rajshahye ..	Rampore Rauleah.	7	Certain additions to Jail .. ..
Dacca ..	Backergunge	Backergunge	Burrisal ..	8	Improvements in the Jail generally ..
" ..	Dacca ..	Dacca ..	Dacca ..	9	Constructing new Work-sheds in the Jail ..
" ..	Tipperah ..	" ..	Commillah ..	10	Ditto Hajut Cells in the Jail .. ..
Patna ..	Mozufferpore	Mozufferpore	Mozufferpore	11	Ditto a District Jail for 600 prisoners ..
" ..	Shahabad ..	Patna ..	Arrah ..	12	Additions and alterations to the Jail ..
" ..	Gya ..	Gya ..	Gya ..	13	Constructing a new District Jail ..
Bhagulpore ..	Bhagulpore ..	Bhagulpore ..	Bhagulpore ..	14	Ditto buildings for Central Jail .. ..
" ..	Sonthal Pergunnahs.	" ..	Doomka ..	15	Ditto a new Jail .. .. ..
Orissa ..	Tributary Mehals.	Orissa ..	Ungool ..	16	Ditto a 3rd Class Lock-up .. ..
Chota Nagpore.	Hazareebagh	Hazareebagh	Hazareebagh	17	Ditto buildings for the Central Jail ..
				18	Grant for Minor Works, the estimated cost of which does not exceed Rs. 2,500 each ..
					Total Jails ..
					REGISTRATION.
Burdwan ..	Hooghly and Howrah.	Burdwan ..	Hooghly ..	19	Constructing Sub-Registry Office by adding rooms to the Joint-Magistrate's Cutcherry ..
Rajshahye ..	Pubna ..	Rajshahye ..	Serajgunge ..	20	Ditto a Sub-Registry Office .. ..
Dacca ..	Furreedpore	Backergunge	Furreedpore	21	Ditto Registration Office at the Sudder Station .. ..
" ..	Tipperah ..	Dacca ..	Commillah ..	22	Ditto a Registration Office .. ..
Chittagong ..	Chittagong ..	Chittagong ..	Chittagong	23	Ditto additional rooms to the Collectorate for accommodation of the Registry Office ..
Patna ..	Mozufferpore	Mozufferpore	Mozufferpore	24	Ditto a Registration building ..
					Carried over ..

SERVICES.

ORIGINAL WORKS FOR 1875-76.

Amount of Estimate.	Computed expenditure to 31st March 1875.	Estimate, 1875-76.	Total of each Commissionership.	Serial No. of Items.	REMARKS OR REFERENCES.
Rs.	Rs.	Rs.	Rs.		
6,60,117	3,23,664	15,000	15,000	1	Original estimate sanctioned by the Government of India, Public Works Department. *See* Register No. 45B.-C. of 1870-71. Revised estimate sanctioned by the Lieutenant-Governor on the 3rd July 1874.
7,235	415	...		2	Estimate sanctioned by the Lieutenant-Governor on the 26th February 1874.
12,541	5,541	7,000	7,000	3	Ditto ditto on the 16th January 1874.
9,939	4,308	...		4	Ditto ditto on the 30th April 1873.
37,028	13,028	14,000		5	Ditto ditto on the 24th December 1873.
27,000	...	5,000		6	Estimate not yet received.
31,470	11,470	10,000	29,000	7	Estimate sanctioned by the Lieutenant-Governor on the 24th January 1874.
...	...	10,000		8	Estimate not yet received.
9,000	...	9,000		9	Ditto ditto.
3,935	1,935	...	19,000	10	Estimate sanctioned by the Lieutenant-Governor on the 27th April 1874.
...	55,000	18,000		11	Manufacture of bricks in progress. Estimate not yet received.
...	5,590	...		12	Collection of materials authorized. Ditto ditto.
1,00,000	...	5,000	23,000	13	Estimate not yet received.
3,74,504	2,60,000	15,000		14	Revised estimates aggregating Rs. 2,66,752 sanctioned by the Lieutenant-Governor on the 30th September and 10th December 1873, and on the 4th February 1874. Supplementary estimates aggregating Rs. 7,752 sanctioned on the 21st April, 13th May, and 7th October 1874.
71,146	5,900	5,000	20,000	15	Manufacture of bricks authorized. Estimate not yet received.
4,922	843	...	...	16	Estimate sanctioned by the Lieutenant-Governor on the 16th April 1874.
1,54,532	1,90,020	15,000	15,000	17	Original estimate amounting to Rs. 1,32,352 sanctioned by the Government of India, Public Works Department; *see* Register No. 41B.-C. of 1870-71. Revised estimate sanctioned by the Lieutenant-Governor on the 2nd May 1874. Further revised estimate called for.
...	...	28,000	28,000	18	
...	...	...	1,56,000		
5,000	...	5,000	5,000	19	Work approved by the Judicial Department. Plan and estimate forwarded to the Superintending Engineer for check and scrutiny.
3,083	1,083	2,000	2,000	20	Revised Estimate sanctioned by the Lieutenant-Governor on the 27th January 1874.
5,000	...	5,000		21	Estimate not yet received.
2,000	...	2,000	7,000	22	Ditto ditto.
5,000	...	5,000	5,000	23	Ditto ditto.
7,315	...	7,000	7,000	24	Estimate received.
...	...	...	26,000		

DETAIL OF ESTIMATE FOR

Commissioner's Divisions.	Districts.	Executive Divisions.	Locality.	Serial No.	Description.
					CIVIL BUILDINGS,—(*Continued.*)
					REGISTRATION,—(*Continued.*)
					Brought forward ..
Bhagulpore ..	Bhagulpore..	Bhagulpore..	Bhagulpore..	25	Constructing a Registration building ..
Ditto ..	Purneah ..	Ganges and Darjeeling Road Division.	Purneah ..	26	Ditto ditto .. ..
				27	Grant for Minor Works, the estimated cost of which does not exceed Rs. 2,500 each ..
					Total Registration ..
					POLICE.
Dacca ..	Mymensingh.	Mymensingh.	Mymensingh	28	Additions and alterations to the Kutwallee Police Station .. .. ..
Presidency ..	24-Perghs...	1st Calcutta.	Barrackpore	29	Providing a suitable Police Station ..
Chittagong ..	Chittagong Hill Tracts.	Chittagong..	Demagiri ..	30	Constructing an iron-roofed godown for storing Government provisions ..
" ..	" ..	" ..	Sirthay Hong	31	Ditto a bungalow with fire-place and chimney for use of Officers on inspection duty, including out-offices and levelling site ..
				32	Grant for Minor Works, the estimated cost of which does not exceed Rs. 2,500 each ..
					Total Police ..
					MEDICAL.
Presidency ..	Calcutta ..	1st Calcutta.	Calcutta ..	33	Improvements to Medical College Hospital ..
" ..	" ..	" ..	Sealdah ..	34	Theatre and other improvements for Campbell Medical School .. ..
" ..	" ..	" ..	" ..	35	Constructing boundary wall round the Campbell Medical School ground including durwan's lodges in Campbell Hospital ..
Dacca ..	Dacca ..	Dacca ..	Dacca ..	36	Ditto new Wards for Lunatic Asylum ..
				37	Grant for Minor Works, the estimated cost of which does not exceed Rs. 2,500 each ..
					Total Medical
					EDUCATION.
Presidency ..	Calcutta ..	2nd Calcutta	Calcutta ..	38	Constructing Out-offices for the new Presidency College .. .. ..
" ..	" ..	" ..	" ..	39	Railing round the Presidency College Compound .. .. ..
" ..	" ..	" ..	" ..	40	Ditto round the Hare School ditto ..
Burdwan ..	Hooghly and Howrah.	Burdwan ..	Chinsurah ..	41	Constructing a Laboratory to be attached to the Hooghly College ..
" .	" ..	" ..	" ..	42	Providing Fittings to the above Laboratory building .. .. ..
Dacca ..	Dacca ..	Dacca ..	Dacca ..	43	Constructing a building for a Madrissa College .. .. ..
					Carried over ..

SERVICES.—(*Continued.*)

ORIGINAL WORKS FOR 1875-76.

Amount of Estimate.	Computed expenditure to 31st March 1875.	Estimate, 1875-76.	Total of each Commissionership.	Serial No. of Items.	REMARKS OF REFERENCES.
Rs.	Rs.	Rs.	Rs.		
...	...	...	26,000		
4,500	...	4,500		25	Estimate not yet received.
4,500	...	4,500		26	Ditto ditto.
			9,000		
...	...	5,000	5,000	27	
...	...	...	40,000		
3,400	1,000	2,400		28	Estimate sanctioned by the Lieutenant-Governor on the 30th April 1874.
			2,400		
6,000	...	6,000		29	Estimate not yet received.
			6,000		
5,203	3,203	2,000		30	Revised estimate sanctioned by the Lieutenant-Governor on the 19th February 1875.
7,196	...	3,000		31	Estimate forwarded to the Superintending Engineer for scrutiny and approval.
			5,000		
...	...	18,000	18,000	32	
...	...	...	31,400		
3,00,000	...	50,000		33	Estimate not yet received.
1,50,000	...	1,00,000		34	Ditto ditto.
18,450	8,450	10,000		35	Estimate sanctioned by the Lieutenant-Governor on the 19th September 1874.
			1,60,000		
21,500	...	15,000		36	Estimate not yet received.
			15,000		
...	...	4,000	4,000	37	
...	...	...	1,79,000		
14,850	454	7,000		38	Estimate sanctioned by the Lieutenant-Governor on the 7th February 1874.
17,700	...	17,700		39	Estimates not yet received. Funds will be supplied by the Education Department from the surplus fees available from the Hindoo and Hare Schools, Calcutta.
6,400	...	6,400		40	
			31,100		
7,501	5,001	2,500		41	Estimate sanctioned by the Lieutenant-Governor on the 6th November 1874.
4,000	...	4,000		42	Estimate not yet received.
			6,500		
25,000	5,000	20,000	20,000	43	Estimate not yet sanctioned. To be met from "Contributions."
...	...	...	57,600		

DETAIL OF ESTIMATE FOR

Commissioners' Divisions.	Districts.	Executive Divisions.	Locality.	Projects. Serial No.	Projects. Description.
					CIVIL BUILDINGS,—(*Concluded.*)
					EDUCATION,—(*Continued.*)
					Brought forward ..
Chittagong ..	Chittagong..	Chittagong..	Chittagong..	44	Constructing a building for a Madrissa College .. .. ..
Rajshahye ..	Rajshahye ..	Rajshahye ..	Beauleah ..	45	Ditto ditto ditto .. .. ..
Patna ..	Patna ..	Patna ..	Patna ..	46	Ditto a Laboratory and Lecture-room for the College .. .. ..
				47	Grant for Minor Works, the estimated cost of which does not exceed Rs. 2,500 each ..
					Total EDUCATION ..
					OTHER BUILDINGS.
Burdwan ..	Hooghly and Howrah.	Burdwan ..	Botanical Gardens.	48	Constructing a new building for the 2nd Gardener of the Botanical Gardens ..
Presidency ..	Calcutta ..	2nd Calcutta	Calcutta ..	49	Certain additional works in the new High Court buildings .. .. ..
" ..	" ..	" ..	" ..	50	Compensation for lands required to be taken up for enlargement of Circular Road Burial Ground .. .. ..
" ..	" ..	3rd Calcutta	Alipore ..	50½	Constructing a building for a Meteorological Observatory .. .. ..
" ..	Jessore ..	Presidency ..	Jessore ..	51	Ditto new Collectorate building.. ..
" ..	" ..	" ..	Magoorah ..	52	Ditto new Sub-Divisional Dwelling-house ..
Rajshahye ..	Dinagepore	Dinagepore..	Dinagepore.	53	Ditto a Court-house for the Collector, including a separate Guard-house .. ..
Dacca ..	Mymensing	Mymensing	Mymensing	54	Ditto a new Cutcherry for the Judge ..
" ..	Backergunge	Backergunge	Furreedpore	55	Ditto Bungalows for Magistrate's Court ..
Bhagulpore..	Sonthal Pergunnahs.	Bhagulpore..	Nya Doomka	56	Ditto extra accommodation for the Deputy Commissioner .. .. ..
" ..	" ..	" ..	" ..	57	Ditto Record-rooms with a Treasure-room as an addition to the Treasury .. ..
" ..	Purneah ..	Ganges and Darjeeling Road Division.	Bassuntpore	58	Ditto Distillery and Abkary Office ..
				59	Grant for minor works the estimated cost of which does not exceed Rs. 2,500 each ..
					Total OTHER BUILDINGS ..
					Total CIVIL BUILDINGS ..
					COMMUNICATIONS.
Presidency ..	Calcutta and Jessore Road.	Presidency ..	Jessore Road	60	Metalling Calcutta and Jessore Road ..
Patna ..	Grand Trunk Road.	Gya ..	Sone ..	61	Special repairs to the Sone Causeway on the Grand Trunk Road .. ..
Bhagulpore..	Ganges and Darjeeling Road.	Ganges and Darjeeling Road.	Ganges and Darjeeling Road.	62	Constructing Iron Girder Bridges on the Ganges and Darjeeling Road, *viz* :— No. 18, flood openings.. .. " 19, " " .. .. " 15, Sowrah River.. ..
" ..	" ..	" ..	" ..	63	Ditto avenue of trees along the Ganges and Darjeeling Road .. .. ..
" ..	" ..	" ..	" ..	64	Ditto an embanked road diversion at Dingra on the Ganges and Darjeeling Road, crossing the Mahanuddy River, at a place suitable for the erection of a bridge
Cooch Behar	Darjeeling Hill Cart Road.	Darjeeling ..	Hill Cart Road.	65	Metalling 3rd five miles of Upper Section of the Hill Cart Road .. ..
					Carried over ..

SERVICES.—(*Continued.*)

ORIGINAL WORKS FOR 1875-76.

Amount of Estimate.	Computed expenditure to 31st March 1875.	Estimate, 1875-76.	Total of each Commissionership.	Serial No. of Items.	REMARKS OR REFERENCES.
Rs.	Rs.	Rs.	Rs.		
...	...	...	57,600		
31,280	...	15,000	15,000	44	Estimate not yet received. To be met from "Contributions."
22,000	...	15,000	15,000	45	Ditto ditto ditto.
17,000	...	17,000	17,000	46	Estimate not yet received. To be met from the funds to be supplied by the Local Committee of Public Instruction.
...	3,000	3,000	3,000	47	
...	...	...	1,07,600		Provincial ... Rs. 16,500 Contributions ... „ 91,100
8,967	3,000	4,000	4,000	48	Estimate sanctioned by the Lieutenant-Governor on the 29th January 1875.
5,411	572	...		49	Estimate sanctioned by the Lieutenant-Governor on the 22nd August 1874.
...	...	37,000		50	Estimate not yet received.
25,000	...	5,000		50½	Ditto ditto.
...	16,500	...		51	Manufacture of bricks authorized. Estimate not yet received.
...	2,000	...	42,000	52	Manufacture of bricks commenced as the work is very urgently required. Estimate not yet received.
97,361	60,000	10,000	10,000	53	Revised estimate sanctioned by the Lieutenant-Governor on the 18th June 1874.
77,249	1,000	...		54	Estimate received. Brick-making in progress.
5,000	...	2,000	2,000	55	Estimate not yet received.
6,028	270	...		56	Revised estimate sanctioned by the Lieutenant-Governor on the 19th March 1874.
6,343	380	...		57	Ditto ditto ditto.
2,500	...	2,500	2,500	58	Estimate not yet received.
...	...	81,000	81,000	59	
...	...	...	1,41,500		
...	...	...	6,55,500		Provincial ... Rs. 5,64,400 Contributions ... „ 91,100
32,813	12,000	...	...	60	Estimate sanctioned by the Lieutenant-Governor on the 9th July 1873.
9,125	7,125	2,000	2,000	61	Ditto ditto ditto on the 11th May 1874.
14,606	11,006	3,600		62	Ditto ditto ditto on the 7th May 1873.
13,686	9,986	3,700			Ditto ditto ditto ditto.
17,536	15,036	2,500			Estimate not yet received.
8,812	4,461	...		63	Revised estimate sanctioned by the Lieutenant-Governor on the 16th May 1874.
23,635	5,635	...	9,800	64	Estimate sanctioned by the Lieutenant-Governor on the 26th December 1872.
...	13,878	10,000		65	Estimate not yet received.
...	...	10,000	11,800		

DETAIL OF ESTIMATE FOR

Commissioner's Divisions.	Districts.	Executive Divisions.	Locality.	Projects. Serial No.	Projects. Description.
					COMMUNICATIONS,—(*Continued.*)
					Brought forward ..
Cooch Behar..	Teesta Valley Road.	Darjeeling ..	Teesta Valley Road.	66	Opening out a road up the Teesta Valley from Sevoke to the Suspension Bridge over the Teesta River .. .. ..
" ..	" ..	" ..	" ..	67	Erection of an Inspection Bungalow in the Teesta Valley on the new road from Sevoke to the Teesta Bridge .. ..
Orissa ..	Orissa Trunk Road.	Orissa ..	Brahminee River.	68	Constructing a Causeway over the Sandy beds of the Brahminee River on the Orissa Trunk Road .. .. ..
" ..	Chittagong Trunk Road	Chittagong..	Chittagong Trund Road	69	Additions to wing walls of bridges on Chittagong Trunk Road .. ..
					CHOTA NAGPORE SYSTEM OF ROADS.
Chota Nagpore.	Branch Road to Purulia & Ranchee Road.	Ranchi ..	Lithooriah to Sectarampore.	70	Constructing a road between Seetarampore Railway Station and Lithooriah on the 6th mile of the Purulia Road, including metalling .. ..
" ..	Burrakur and Purulia Road.	" ..	Ruggoonathpore to Purulia.	71	Metalling miles 40 to 46 of the 2nd Section Burrakur and Purulia Road from Ruggoonathpore to Purulia .. ..
" ..	Chord Line .	" ..	Chord Line.	72	Constructing a Chord Line of Road from Churrah on the 42nd mile of the Burrakur and Purulia Road to Amundee on the 8th mile of the Purulia and Ranchee Road ..
" ..	Ranchee and Hazareebagh Road.	" ..	Ranchee and Hazareebagh Road.	73	Collecting metal for the first 14 miles of the road leading from Ranchee to Hazareebagh
" ..	" ..	" ..	" ..	74	Constructing Koka Dora Bridge on the above road .. .. ..
" ..	" ..	" ..	" ..	75	Ditto Jamandaru Bridge on ditto ..
" ..	" ..	" ..	" ..	76	Ditto Garaidara Bridge on ditto ..
" ..	" ..	" ..	Ranchee to Hazareebagh Road.	77	Ditto a road from Ranchee to Ramghur 28½ miles earthwork, turfing, culverts, &c. ..
" ..	" ..	" ..	" ..	78	Ditto a Bridge over Jumar River on the Hazareebagh and Ranchee road ..
" ..	" ..	" ..	" ..	79	Ditto a Bridge over Sepai River on the above road .. ..
" ..	" ..	" ..	" ..	80	Ditto a Bridge over Doma River on the above road .. .. ..
" ..	Sillee & Ranchee Road.	" ..	Sillee to Ranchee.	81	Ditto First Section of the road from Sillee to Ranchee (16 miles), including earthwork, culverts, small bridges and metalling ..
" ..	" ..	" ..	" ..	82	Ditto a Bridge over the west Soobunrekha River on the above road .. ..
" ..	" ..	" ..	" ..	83	Ditto Second Section of the above road (12 miles), including earthwork, bridges and culverts .. .. ..
" ..	" ..	" ..	" ..	84	Ditto Third Section of ditto (10 miles) including earthwork and culverts ..
" ..	Ramghur & Hazareebagh Road.	Hazareebagh	Ramghur to Hazareebagh.	85	Metalling the Ramghur and Hazareebagh road between Hazareebagh and Mandee, distance of 16 miles .. ..
" ..	Girhidi and Doomree Road.	" ..	Girhidi Road	86	Ditto road from Girhidi *viá* Palgunge to the Grand Trunk Road, near Rareshnath Hill..
" ..	Bogodhur Road.	" ..	Bogodhur Road.	87	Metalling road from Bogodhur on the Grand Trunk Road to Hazareebagh .. ..
				88	Grant for Minor Works, the estimated cost of which does not exceed Rs. 2,500 each ..
					Total COMMUNICATIONS ..

SERVICES.—(*Continued.*)

ORIGINAL WORKS FOR 1875-76.

Amount of Estimate.	Computed expenditure to 31st March 1875.	Estimate, 1875-76.	Total of each Commissionership.	Serial No. of Items.	REMARKS OR REFERENCES.
Rs.	Rs.	Rs.	Rs.		
...	...	10,000	11,800		
17,955	15,000	10,000		66	Estimate sanctioned by the Lieutenant-Governor on the 28th July 1873. Revised estimate required.
3,816	2,016	1,800	21,800	67	Estimate sanctioned by the Lieutenant-Governor on the 25th August 1874.
...	2,295	...		68	Estimate returned for revision. Work authorized to be proceeded with in anticipation.
4,964	2,464	...	...	69	Estimate sanctioned by the Lieutenant-Governor on the 28th August 1873.
13,205	3,494	...		70	Revised estimate sanctioned by the Lieutenant-Governor on the 28th April 1874.
11,563	10,000	1,600		71	Ditto ditto ditto.
12,679	10,000	2,600		72	Estimate sanctioned by the Lieutenant-Governor on the 23rd February 1874.
26,512	10,935	...		73	Ditto ditto ditto on the 2nd July 1873.
6,718	72	...		74	Estimates received.
6,718	223	...		75	
6,663	409	...		76	
24,437	450	...		77	
51,544	7,000	...		78	Estimate sanctioned by the Lieutenant-Governor on the 23rd April 1874.
22,713	1,402	...		79	Ditto ditto ditto.
19,646	1,255	...		80	Ditto ditto ditto.
41,428	8,200	...		81	Estimate received.
...	3,300	...		82	Estimate not yet received.
1,60,000	30,500	...		83	Estimates not yet received.
40,500	500	...		84	
18,930	10,783	...		85	Revised estimate sanctioned by the Lieutenant-Governor on the 6th June 1874.
46,125	47,717	400		86	Estimate sanctioned by the Lieutenant-Governor on the 17th April 1873. Estimate exceeded.
51,609	49,009	2,600	7,200	87	Revised estimate sanctioned by the Lieutenant-Governor on the 20th August 1874. Required for consolidation.
...	...	49,665	49,665	88	
...	...	...	90,465		

DETAIL OF ESTIMATE FOR

Commissioner's Divisions.	Districts.	Executive Divisions.	Locality.	Projects.	
				Serial No.	Description.
					MIS. PUB. IMPROVEMENTS.
Dacca ..	Dacee ..	Dacca ..	Dacca ..	89	Dacca Water-works.. .. ..
Orissa ..	Cuttack ..	Mahanuddy.	False Point..	90	Improving False Point Harbour ..
				91	Grant for Minor Works, the estimated cost of which does not exceed Rs. 2,500 each ..
					Total MIS. PUB. IMPTS. ..

ABSTRACT OF THE GRANTS ALLOTTED FOR BY THE PUBLIC

Heads of Service.	
Civil Buildings	..
Communications	..
Miscellaneous Public Improvements ..	..
Total ..	..

SERVICES.—(*Concluded.*)

ORIGINAL WORKS FOR 1875-76.

Amount of Estimate.	Computed expenditure to 31st March 1875.	Estimate, 1875-76.	Total of each Commissionership.	Serial No. of Items.	REMARKS OR REFERENCES.
Rs.	Rs.	Rs.	Rs.		
1,19,016	45,000	74,016	74,016	89	Estimate sanctioned by the Lieutenant-Governor on the 24th January 1874. To be met from contributions made by Khojah Abdool Gunny, C. S. I. of Dacca.
21,000	...	...	...	90	Work to be carried out by the Irrigation Department.
...	...	5,000	5,000	91	Provincial ... Rs. 5,000 Contributions ... „ 74,016
...	...	...	79,016		

ALL ORIGINAL WORKS TO BE DISBURSED WORKS DEPARTMENT.

Provincial Funds.	Contributions.	Total.
Rs.	Rs.	Rs.
5,64,400	91,100	6,55,500
90,465	.....	90,465
5,000	74,016	79,016
6,59,865	1,65,116	8,24,981

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAILS.						
BURDWAN DIVISION—						
Burdwan District—						
Burdwan	500	...		1,000		
Cutwa	200	...		500		
Culna	200	...		300		
Bood-bood	200	...		250		
Raneegunge	200	...		500		
Jehanabad	200	...		300		
			1,500		2,850	
Beerbhoom District—						
Sooree	...	4,000		1,000		
			4,000		1,000	
Hooghly and Howrah District—						
Hooghly	1,000	...		5,000		
Serampore	...	800		500		
Howrah	...	1,000		756		
			2,800		6,256	
Midnapore District—						
Midnapore (District and Central)	1,000	...		1,500		
			1,000		1,500	
Bankoora District—						
Bankoora	500	...		1,200		
			500		1,200	
Total Burdwan Commissionership ..	...	...	9,800	...	12,806	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	4,000	...		4,500		
Alipore	5,000	...		3,000		
Russa	...	2,000		800		
			11,000		8,300	
24-Pergunnahs District—						
Diamond Harbour ..	...	300		200		
Dum-Dum	150	...		250		
Baraset	500	...		800		
Barrackpore	150	...		300		
Busseerhat	...	...		200		
Satkhira	...	300		200		
			1,400		1,950	
Nuddea District—						
Kishnaghur	500	...		2,000		
Bongong	150	...		100		
Meherpore	...	400		150		
Chooadangh	...	400		150		
Kooshtea	150	...		200		
Ranaghat	150	...		200		
			1,750		2,800	
Jessore District—						
Jessore	...	2,000		2,000		
Narail	150	...		100		
Khoolna	150	...		100		
Jhenidah	150	...		100		
Bagirhat	150	...		100		
Magoora	150	...		300		
			2,750		2,700	
Total Presidency Commissionership ..	...	...	16,900	...	15,750	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
JAILS.—(*Contd.*)						
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Berhampore	200	...		200		
Lallbagh	...	500		50		
Moydapore	200	...	900	200	450	
Dinagepore District—						
Dinagepore	...	1,500	1,500	...	...	
Rungpore District—						
Rungpore	1,000	...	1,000	2,000	2,000	
Maldah District—						
Maldah	500	...	500	600	600	
Rajshahye District—						
Beauleah	...	2,000		1,500		
Nattore	150	...	2,150	200	1,700	
Pubna District—						
Serajgunge	150	...	150	200	200	
Total Rajshahye Commissionership ..	...	...	6,200	...	4,950	
COOCH BEHAR DIVISION—						
Darjeeling District—						
Darjeeling	...	8,000	8,000	500	500	
Julpigoree District—						
Julpigoree	800	...	800	800	800	
Total Cooch Behar Commissionership	...	...	8,800	...	1,300	
DACCA DIVISION—						
Dacca District—						
Dacca	1,000	...		2,100		
Moonshegunge ..	...	500	1,500	100	2,200	
Mymensing District—						
Mymensing	1,000	...		1,000		
Jamalpore	150	...	1,150	150	1,150	
Furreedpore District—						
Furreedpore	1,000	...		1,500		
Goalundo	50	...	1,050	...	1,500	
Backergunge District—						
Burrisal	...	1,000	1,000	3,000	3,000	
Total Dacca Commissionership ..	...	...	4,700	...	7,850	
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	...	2,500	2,500	2,500	2,500	
Noakhally District—						
Noakhally	...	500	500	200	200	
Carried over ..	...	...	3,000	...	2,700	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
JAILS.—(*Contd.*)						
CHITTAGONG DIVISION.—(*Contd.*)						
Brought forward ..	...	...	3,000	...	2,700	
Tipperah District—						
Comillah	1,000	...		1,000		
Brahmunberiah ..	200	...		200		
			1,200		1,200	
Total Chittagong Commissionership..	...	...	4,200	...	3,900	
PATNA DIVISION—						
Patna District—						
Meetapore	500	...		1,500		
Bankipore				...		
Barh	...	500		200		
Behar	150	...		200		
Dinapore	150	...		150		
			1,300		2,050	
Shahabad District—						
Arrah	...	1,500		1,300		
Buxar	...	500		75		
Bhubooah	100	...		100		
			2,100		1,475	
Gya District—						
Gya	500	...		800		
Aurungabad	...	500		150		
Nowadah	100	...		200		
			1,100		1,150	
Mozufferpore District—						
Mozufferpore.. ..	...	2,500		1,000		
Hajeepore	100	...		50		
Tajpore	100	...		50		
			2,700		1,100	
East Tirhoot—						
Mudhoobunnee.. ..	100	...		80		
Durbhunga	...	500		100		
			600		180	
Sarun District—						
Chupra	500	...		1,500		
Allygunge	150	...		200		
			650		1,700	
Chumparun District—						
Motiharee	500	...		700		
Bettiah	150	...		150		
			650		850	
Total Patna Commissionership ..	...	...	9,100	...	8,505	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr	...	1,000		1,500		
			1,000		1,500	
Bhagulpore District—						
Bhagulpore (District Rs. 1,000 & Central Rs. 1,000)	2,000	...		1,800		
Muddehpoora	500	...		300		
Banka	300	...		175		
			2,800		2,275	
Carried over ..	...	...	3,800	...	3,775	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
JAILS.—(*Concld.*)						
Brought forward ..	...	...	3,800	...	3,775	
BHAGULPORE DIVISION.—(*Contd.*)						
Sonthal Pergunnahs District—						
Doomka	...	500		200		
Godda	150	...		200		
Pakour	...	500		100		
			1,150		500	
Purneah District—						
Purneah	600	...		3,000		
Kissengunge	150	...		200		
			750		3,200	
Total Bhagulpore Commissionership..	...	...	5,700	...	7,475	
ORISSA DIVISION—						
Cuttack District—						
Cuttack	1,000	...		5,000		
Jajpore	150	...		100		
Kendraparah	150	...		100		
			1,300		5,200	
Pooree District—						
Pooree	500	...		500		
Khoordah	...	400		100		
			900		600	
Balasore District—						
Balasore	...	1,000		500		
Bhuddruck	150	...		250		
			1,150		750	
Total Orissa Commissionership ..	...	...	3,350	...	6,550	
CHOTA NAGPORE DIVISION—						
Hazareebagh District—						
Hazareebagh	...	5,500		3,000		
Burhee	50	...		50		
			5,550		3,050	
Lohardugga District—						
Ranchee	500	...		500		
			500		500	
Singbhoom District—						
Chybassa	750	...		750		
			750		750	
Manbhoom District—						
Purulia	...	1,000		500		
Gobindpore	300	...		100		
			1,300		600	
Total Chota Nagpore Commissionership	...	...	8,100	...	4,900	
Total JAILS ..	...	...	76,850	...	73,986	
REGISTRATION.						
PRESIDENCY DIVISION—						
Jessore District—						
Jessore	...	100		...		
			100		...	
Total Presidency Commissionership ..	...	...	100	...	...	
Total REGISTRATION ..	...	...	100	...	...	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
POLICE.						
BURDWAN DIVISION—						
Burdwan District—						
Bood-bood	50	...	50	...	...	
Bankoora District—						
Bankoora	200	...	200	290	290	
Hooghly and Howrah District—						
Bansberriah	200	...		...		
Chunditollah	200	...		...		
Bydebatty	200	...	600	...	...	
Total Burdwan Commissionership..	...	...	850	...	290	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	...	2,400	2,400	200	200	
24-Pergunnahs District—						
Kaleegunge	1,360*	...	1,360	...	...	
Total Presidency Commissionership ..	...	...	3,760	...	200	
RAJSHAHYE DIVISION—						
Rajshahye District—						
Beauleah	...	500	500	1,000	1,000	
Total Rajshahye Commissionership ..	...	...	500	...	1,000	
DACCA DIVISION—						
Dacca District—						
Dacca, Lallbaugh ..	500	...	500	...	...	
Total Dacca Commissionership ..	...	...	500	...	...	
CHITTAGONG DIVISION—						
Chittagong Hill Tracts—						
Rangamattee	710	450		...		
Kassalong	60	...		...		
Burkul	120	...		...		
Chundergonah.. ..	60	...		...		
Bunderbun	60	...		...		
Mahalcherry	10	...		...		
Cox's Bazar	20	...		...		
Feskicherra	20	...	1,510	...	...	
Total Chittagong Commissionership..	...	...	1,510	...	...	
PATNA DIVISION—						
Mozufferpore District—						
Mozufferpore	...	150	150	...	...	
Total Patna Commissionership ..	...	...	150	...	...	

* Required by the Inspector-General of Police.

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—*(Continued.)*

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
POLICE.—(*Concld.*)						
BHAGULPORE DIVISION—						
Bhagulpore District—						
Bhagulpore	200	...	200	200	200	
Sonthal Pergunnahs District—						
Deoghur	300	...	300	200	200	
Purneah District—						
Purneah	2,000	..	2,000	...	...	
Total Bhagulpore Commissionership ..	...	...	2,500	...	400	
ORISSA DIVISION—						
Cuttack District—						
Cuttack	100	...	100	200	200	
Balasore District—						
Balasore	...	...	...	1,600	1,600	
Total Orissa Commissionership ..	...	...	100	...	1,800	
CHOTA NAGPORE DIVISION—						
Hazareebagh District—						
Hazareebagh . ..	...	...	...	1,505	1,505	
Manbhoom District—						
Rughoonathpore ..	100	...		...		
Gowrandihee	100	...	200	...	...	
Total Chota Nagpore Commissionership	...	...	200	...	1,505	
Total POLICE ..	...	...	10,070	...	5,195	
EDUCATION.						
BURDWAN DIVISION—						
Bankoora District—						
Bankoora	350	...	350	400	400	
Beerbhoom District—						
Soorce	...	700	700	450	450	
Hooghly and Howrah District—						
Hooghly	400	...		400		
Chinsurah	500	...		1,000		
Ooterparah	...	700		500		
Howrah	...	500	2,100	1,000	2,900	
Total Burdwan Commissionership ..	...	...	3,150	...	3,750	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—*(Continued.)*

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—*(Contd.)*	Rs.	Rs.	Rs.	Rs.	Rs.	
EDUCATION.—*(Contd.)*						
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	9,500	3,300		12,900		
Barrackpore	200	...		600		
Kidderpore	200	...		100		
			13,200		13,600	
24-Pergunnahs District—						
Baraset	200	...		300		
			200		300	
Nuddea District—						
Kishnaghur	2,000	...		2,000		
			2,000		2,000	
Jessore District—						
Jessore	250	...		500		
			250		500	
Total Presidency Commissionership ..	...	...	15,650	...	16,400	
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Berhampore	300	...		4,500		
			300		4,500	
Dinagepore District—						
Dinagepore	150	...		400		
			150		400	
Maldah District—						
Maldah	150	...		200		
			150		200	
Rajshahye District—						
Beauleah	...	500		500		
			500		500	
Pubna District—						
Pubna	150	...		500		
			150		500	
Bogra District—						
Bogra	150	...		500		
			150		500	
Total Rajshahye Commissionership..	...	...	1,400	...	6,600	
COOCH BEHAR DIVISION—						
Darjeeling District—						
Darjeeling	...	400		200		
Bhootiah Boarding School..	...	300		...		
			700		200	
Total Cooch Behar Commissionership	...	...	700	...	200	
DACCA DIVISION—						
Dacca District—						
Dacca	500	...		1,000		
			500		1,000	
Carried over ..	...	...	500	...	1,000	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
EDUCATION.—(*Contd.*)						
Brought forward ..	...	...	500	...	1,000	
DACCA DIVISION,—(*Contd.*)						
Backergunge District—						
Burrisal	...	450	450	550	550	
Mymensing District—						
Mymensing	150	...	150	500	500	
Total Dacca Commissionership ..	...	...	1,100	...	2,050	
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	...	600	600	800	800	
Noakhally District—						
Noakhally	...	500	500	500	500	
Tipperah District—						
Comillah	150	...	150	500	500	
Chittagong Hill Tracts—						
Rangamattee	150	...	150	...	...	
Total Chittagong Commissionership ..	...	...	1,400	...	1,800	
PATNA DIVISION—						
Patna District—						
Bankipore and Meetapore ..	400	...	400	1,000	1,000	
Gya District—						
Gya	300	...	300	2,900	2,900	
Shahabad District—						
Arrah	...	600	600	400	400	
Mozufferpore District—						
Mozufferpore	...	600	600	150	150	
Sarun District—						
Chupra	200	...	200	350	350	
Chumparun District—						
Motiharee	50	...	50	50	50	
Total Patna Commissionership ..	...	...	2,150	...	4,850	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr	...	600	600	500	500	
Bhagulpore District—						
Bhagulpore	150	...	150	150	150	
Carried over ..	...	...	750	...	650	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS,—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
EDUCATION.—(*Concld.*)						
Brought forward ..	...	...	750	...	650	
BHAGULPORE DIVISION,—(*Contd.*)						
Sonthal Pergunnahs District—						
Deoghur	150	...	150	325	325	
Purneah District—						
Purneah	200	..	200	600	600	
Total Bhagulpore Commissionership .	...	...	1,100	...	1,575	
ORISSA DIVISION—						
Cuttack District—						
Cuttack	200	...	200	350	350	
Pooree District—						
Pooree	100	...	100	100	100	
Balasore District—						
Balasore	...	400	400	200	200	
Total Orissa Commissionership ..	...	...	700	...	650	
CHOTA NAGPORE DIVISION—						
Hazareebagh District—						
Hazareebagh	...	500	500	200	200	
Lohardugga District—						
Ranchee	150	...	150	200	200	
Manbhoom District—						
Purulia	...	400	400	500	500	
Total Chota Nagpore Commissionership	...	...	1,050	...	900	
Total EDUCATION ..	...	...	28,400	...	38,775	
MEDICAL.						
BURDWAN DIVISION—						
Burdwan District—						
Burdwan	150	...	150	200	200	
Total Burdwan Commissionership ..	...	...	150	...	200	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	...	8,000		5,000		
Sealdah	4,700	2,500		6,400		
Dhullundah	...	10,000		11,300		
Bhowanipore	1,000	...		1,000		
			26,200		23,700	
Total Presidency Commissionership ..	...	...	26,200	...	23,700	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL.—(*Contd.*)						
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Moydapore	100	...	100	100	100	
Total Rajshahye Commissionership ..	...	...	100	...	100	
COOCH BEHAR DIVISION—						
Darjeeling District—						
Darjeeling	...	500	500	200	200	
Total Cooch Behar Commissionership	...	...	500	...	200	
DACCA DIVISION—						
Dacca District—						
Dacca	700	...	700	1,000	1,000	
Total Dacca Commissionership ..	...	...	700	...	1,000	
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	100	..	100	100	100	
Total Chittagong Commissionership..	...	...	100	...	100	
PATNA DIVISION—						
Patna District—						
Bankipore and Meetapore ..	200	...	200	1,700	1,700	
Gya District—						
Gya	300	...	300	1,250	1,250	
Shahabad District—						
Dehree	50	...	50	100	100	
Mozufferpore District—						
Mozufferpore	...	200	200	300	300	
Sarun District—						
Chupra	100	...	100	300	300	
Total Patna Commissionership ..	...	...	850	...	3,650	
BHAGULPORE DIVISION—						
Sonthal Pergunnahs District—						
Doomka	...	400	400	350	350	
Total Bhagulpore Commissionership..	...	...	400	...	350	

GOVERNMENT OF BENGAL.

PART III—PROVINCIAL SERVICES.—*(Continued)*

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—*(Contd)*	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL.—*(Concld.)*						
ORISSA DIVISION—						
Cuttack District—						
Cuttack	200	...	200	250	250	
Pooree District—						
Pooree	200	...	200	200	200	
Balasore District—						
Bhuddruck	100	...	100	150	150	
Total Orissa Commissionership ..	...	...	500	...	600	
CHOTA NAGPORE DIVISION—						
Singbhoom District—						
Chybassa	100	...	100	250	250	
Total Chota Nagpore Commissionership	...	...	100	...	250	
Total MEDICAL ..	...	...	29,600	...	30,150	
CUSTOMS.						
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	2,300	...	2,300	1,500	1,500	
24-Pergunnahs District—						
Diamond Harbour ..	...	1,000	1,000	800	800	
Total Presidency Commissionership ..	..	...	3,300	...	2,300	
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Lallbagh	...	500	500	300	300	
Total Rajshahye Commissionership ..	...	...	500	...	300	
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	...	600	600	400	400	
Total Chittagong Commissionership..	...	...	600	...	400	
Total CUSTOMS ..	...	...	4,400	...	3,000	
SALT.						
BURDWAN DIVISION—						
Hooghly and Howrah District—						
Sulkeah	...	15,000	15,000	10,000	10,000	
Total Burdwan Commissionership ..	...	...	15,000	...	10,000	
Total SALT ..	...	...	15,000	...	10,000	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—*(Continued)*

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—*(Contd.)*						
DISTILLERIES.						
BURDWAN DIVISION—						
Hooghly and Howrah District—						
Hooghly	250	...		250		
Mohesh	600	...		400		
Sulkeah	100	...		...		
			950		650	
Total Burdwan Commissionership ..	...	...	950	...	650	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Manicktollah	500	...		800		
Kidderpore	200	...		300		
			700		1,100	
Jessore District—						
Mohungunge	...	100		100		
			100		100	
Total Presidency Commissionership ..	...	...	800	...	1,200	
DACCA DIVISION—						
Dacca District—						
Dacca	400	...		800		
			400		800	
Total Dacca Commissionership .	...	...	400	...	800	
PATNA DIVISION—						
Gya District—						
Gya	130	...		150		
			130		150	
Total Patna Commissionership ..	...	...	130	...	150	
ORISSA DIVISION—						
Cuttack District—						
Cuttack	100	...		...		
			100		...	
Total Orissa Commissionership ..	...	...	100	...	...	
Total DISTILLERIES ..	...	...	2,380	...	2,800	
LIEUTENANT-GOVERNOR'S RESIDENCE.						
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Alipore	...	6,000		2,700		
			6,000		2,700	
Total Presidency Commissionership ..	...	...	6,000	...	2,700	
Total LIEUTENANT-GOVERNOR'S RESIDENCE	...	...	6,000	...	2,700	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
OFFICES OF THE GOVERNMENT OF BENGAL.						
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	...	17,000	17,000	10,000	10,000	
Total Presidency Commissionership ..	...	...	17,000	...	10,000	
Total Offices of the Government of Bengal..	...	...	17,000	...	10,000	
COURT-HOUSES, TREASURIES, AND RECORD-ROOMS.						
BURDWAN DIVISION—						
Burdwan District—						
Burdwan	800	...	800	2,500	2,500	
Bankoora District—						
Bankoora	800	...	800	3,000	3,000	
Beerbhoom District—						
Sooree	...	4,000	4,000	2,500	2,500	
Hooghly and Howrah District—						
Hooghly	800	...		2,500		
Howrah	...	1,500	2,300	1,000	3,500	
Midnapore District—						
Midnapore	500	...	500	1,500	1,500	
Total Burdwan Commissionership ..	...	...	8,400	...	13,000	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	8,000	...		2,000		
Sealdah	2,800	...	10,800	4,600	6,600	
24-Pergunnahs District—						
Alipore	...	5,200		5,000		
Diamond Harbour ..	...	300	5,500	200	5,200	
Nuddea District—						
Kishnaghur	800	..	800	2,000	2,000	
Jessore District—						
Jessore	...	1,700	1,700	1,500	1,500	
Total Presidency Commissionership ..	...	...	18,800	...	15,300	
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Berhampore	600	...	600	3,000	3,000	
Dinagepore District—						
Dinagepore	...	3,000	3,000	4,000	4,000	
Carried over ..	...	...	3,600	...	7,000	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
COURT-HOUSES, TREASURIES, AND RECORD-ROOMS.—(*Concld.*)						
Brought forward ..	...	...	3,600	...	7,000	
RAJSHAHYE DIVISION,—(*Concld.*)						
Maldah District—						
Maldah	600	..	600	2,000	2,000	
Rajshahye District—						
Beauleah	...	1,500		1,200		
Nattore	350	...	1,850	1,000	2,200	
Pubna District—						
Pubna	500	...	500	1,000	1,000	
Rungpore District—						
Rungpore	800	...	800	4,000	4,000	
Bogra District—						
Bogra	500	...	500	2,000	2,000	
Total Rajshahye Commissionership..	...	...	7,850	...	18,200	
COOCH BEHAR DIVISION—						
Darjeeling District—						
Darjeeling	...	1,500	1,500	1,000	1,000	
Julpigoree District—						
Julpigoree	500	...	500	800	800	
Total Cooch Behar Commissionership	...	...	2,000	...	1,800	
DACCA DIVISION—						
Dacca District—						
Dacca	500	...	500	1,000	1,000	
Furreedpore District—						
Furreedpore	500	...	500	1,400	1,100	
Backergunge District—						
Burrisal	...	600	600	1,500	1,500	
Mymensing District—						
Mymensing	500	...	500	2,000	2,000	
Total Dacca Commissionership ..	...	...	2,100	...	5,900	
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	...	2,500	2,500	2,500	2,500	
Noakhally District—						
Noakhally	...	500	500	500	500	
Carried over ..	...	...	3,000	...	3,000	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
COURT-HOUSES, TREASURIES, AND RECORD-ROOMS.—(*Contd.*)						
Brought forward ..	...	...	3,000	...	3,000	
CHITTAGONG DIVISION—(*Concld.*)						
Tipperah District—						
Comillah	500	...	500	2,500	2,500	
Chittagong Hill Tracts—						
Rangamattee	...	550	550	...	...	
Total Chittagong Commissionership ..	...	...	4,050	...	5,500	
PATNA DIVISION—						
Patna District—						
Bankipore and Meetapore ..	1,000	...	1,000	4,000	4,000	
Gya District—						
Gya	1,000	...	1,000	3,400	3,400	
Shahabad District—						
Arrah	...	1,700		1,200		
Buxar	200	...	1,900	200	1,400	
Mozufferpore District—						
Mozufferpore	...	4,000	4,000	2,500	2,500	
Sarun District—						
Chupra	800	...	800	1,500	1,500	
Chumparun District—						
Motiharee	300	...	300	300	300	
Total Patna Commissionership ..	...	...	9,000	...	13,100	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr	...	1,200	1,200	1,000	1,000	
Bhagulpore District—						
Bhagulpore	800	...	800	2,500	2,500	
Purneah District—						
Purneah	800	...	800	4,000	4,000	
Total Bhagulpore Commissionership ..	...	...	2,800	...	7,500	
ORISSA DIVISION—						
Cuttack District—						
Cuttack	1,000	...	1,000	3,000	3,000	
Pooree District—						
Pooree	500	...	500	1,200	1,200	
Balasore District—						
Balasore	...	2,000	2,000	1,000	1,000	
Total Orissa Commissionership ..	...	...	3,500	...	5,200	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
COURT-HOUSES, TREASURIES, AND RECORD-ROOMS.—(*Concld.*)						
CHOTA NAGPORE DIVISION—						
Hazareebagh District—						
Hazareebagh	...	1,500	1,500	800	800	
Lohardugga District—						
Ranchee	600	...	600	2,000	2,000	
Singbhoom District—						
Chybassa	150	...	150	500	500	
Manbhoom District—						
Purulia	600	...	600	1,000	1,000	
Total Chota Nagpore Commissionership	...	...	2,850	...	4,300	
Total COURT-HOUSES, TREASURIES, AND RECORD-ROOMS	...	...	61,350	...	89,800	
SUB-DIVISIONAL RESIDENCES.						
BURDWAN DIVISION—						
Burdwan District—						
Cutwa	150	...		300		
Culna	150	...		500		
Bood-bood	150	...		500		
Raneegunge	150	...		900		
Jehanabad	200	...	800	500	2,700	
Hooghly and Howrah District—						
Serampore	...	3,000		2,000		
Moheshrakha	300	...	3,300	...	2,000	
Midnapore District—						
Gurbetta	400	...		...		
Tumlook	...	600	1,000	500	500	
Total Burdwan Commissionership	...	...	5,100	...	5,200	
PRESIDENCY DIVISION—						
24-Pergunnahs District—						
Barripore	200	...		200		
Diamond Harbour ..	...	1,500		500		
Barrackpore	250	...		400		
Busseerhat	250	...		500		
Satkhira	250	...		500		
Baraset	250	...	2,700	800	2,900	
Nuddea District—						
Bongong	150	...		500		
Meherpore	...	600		500		
Chooadangah	...	600		700		
Kooshtea	150	...		900		
Ranaghat	150	...	1,650	500	3,100	
Carried over ..	...	...	4,350	...	6,000	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
SUB-DIVISIONAL RESIDENCES.—(*Contd.*)						
Brought forward ..	...	...	4,350	...	6.000	
PRESIDENCY DIVISION.—(*Concld.*)						
Jessore District—						
Narail	300	...		300		
Khoolnah	300	...		500		
Jhenidah	150	...		300		
Bagirhat	300	...		700		
Magoora	150	...		300		
			1,200		2,100	
Total Presidency Commissionership..	...	...	5,550	...	8,100	
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Jungypore	600	...		1,600		
			600		1,600	
Pubna District—						
Serajgunge	500	...		1,000		
			500		1,000	
Total Rajshahye Commissionership ..	...	...	1,100	...	2,600	
COOCH BEHAR DIVISION—						
Julpigoree District—						
Julpigoree	400	...		500		
			400		500	
Total Cooch Behar Commissionership	...	...	400	...	500	
DACCA DIVISION—						
Dacca District—						
Moonsheegunge ..	...	1,200		500		
Maniekgunge	150	...		...		
			1,350		500	
Furreedpore District—						
Goalundo	100	...		200		
			100		200	
Backergunge District—						
Perozepore	150	...		150		
Madareepore	150	...		250		
			300		400	
Mymensing District—						
Jamalporé	200	...		500		
			200		500	
Total Dacca Commissionership..	...	...	1,950	...	1,600	
CHITTAGONG DIVISION—						
Chittagong District—						
Cox's Bazar	150	...		300		
			150		300	
Total Chittagong Commissionership..	...	...	150	...	300	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
SUB-DIVISIONAL RESIDENCES.—(*Contd.*)						
PATNA DIVISION—						
Patna District—						
Barh	...	1,000		200		
Behar	150	...		200		
			1,150		400	
Gya District—						
Nowadah	150	...		400		
Jehanabad	150	...		550		
			300		950	
Shahabad District—						
Sasseram	150	...		300		
Bhubooah	150	...		400		
			300		700	
Durbungah District—						
Durbhunga	...	1,000		500		
Mudhoobunnee ..	150	...		300		
Tajpore	150	...		250		
			1,300		1,050	
Mozufferpore District—						
Seetamurhee	150	...		300		
Hajeepore	150	...		250		
			300		550	
Sarun District—						
Allygunge	400	...		500		
			400		500	
Chumparun District—						
Bettiah	400	...		350		
			400		350	
Total Patna Commissionership ..	...	...	4,150	...	4,500	
BHAGULPORE DIVISION—						
Monghyr District—						
Begoo Serai	100	...		350		
Jamooee	100	...		350		
			200		700	
Bhagulpore District—						
Soopool	300	..		150		
Muddehpoora	150	...		450		
Banka	300	...		250		
			750		850	
Sonthal Pergunnahs District—						
Deoghur	150	...		900		
Doomka	...	700		2,500		
Godda	150	...		300		
Pakour ..	...	350		250		
Jamtara	150	...		200		
			1,500		4,150	
Purneah District—						
Kissengunge	300	...		1,500		
			300		1,500	
Total Bhagulpore Commissionership..	..	...	2,750	...	7,200	
ORISSA DIVISION—						
Cuttack District—						
Jajpore	150	...		300		
Kendraparah	150	...		300		
			300		600	
Carried over ..	...	...	300	...	600	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
SUB-DIVISIONAL RESIDENCES.—(*Concld.*)						
Brought forward ..	...	...	300	...	600	
ORISSA DIVISION,—(*Concld.*)						
Pooree District—						
Khoordah	...	700	700	300	300	
Balasore District—						
Bhuddruck	150	...	150	300	300	
Total Orissa Commissionership ..	...	...	1,150	...	1,200	
CHOTA NAGPORE DIVISION—						
Hazareebagh District—						
Burhee	150	...		200		
Pachumba	150	..		200		
Chuttra	150	...	450	150	550	
Manbhoom District—						
Gobindpore	400	...	400	500	500	
Total Chota Nagpore Commissionership	...	...	850	...	1,050	
Total SUB-DIVISIONAL RESIDENCES ..	...	...	23,150	...	32,250	
CIRCUIT-HOUSES.						
BURDWAN DIVISION—						
Burdwan District—						
Burdwan	200	...	200	500	500	
Bankoora District—						
Bankoora	150	...	150	300	300	
Beerbhoom District—						
Sooree	...	1,800	1,800	600	600	
Midnapore District—						
Midnapore	150	...	150	200	200	
Total Burdwan Commissionership ..	...	...	2,300	...	1,600	
PRESIDENCY DIVISION—						
Nuddea District—						
Kishnaghur	150	...	150	500	500	
Jessore District—						
Jessore	...	1,150	1,150	600	600	
Total Presidency Commissionership ..	...	...	1,300	...	1,100	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CIRCUIT-HOUSES.—(*Contd.*)						
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Berhampore	200	...	200	400	400	
Dinagepore District—						
Dinagepore	...	500	500	800	800	
Maldah District—						
Maldah	200	...	200	600	600	
Rajshahye District—						
Baulcah	...	500	500	500	500	
Pubna District—						
Pubna	200	...	200	400	400	
Rungpore District—						
Rungpore	200	...	200	500	500	
Bogra District—						
Bogra	200	...	200	500	500	
Total Rajshahye Commissionership ..	...	...	2,000	...	3,700	
COOCH BEHAR DIVISION—						
Darjeeling District—						
Darjeeling	...	1,000	1,000	700	700	
Julpigoree District—						
Julpigoree	200	...		...		
Buxa	200	...	400	500	500	
Total Cooch Behar Commissionership	...	...	1,400	...	1,200	
DACCA DIVISION—						
Furreedpore District—						
Furreedpore	50	...	50	400	400	
Backergunge District—						
Burrisal	...	300	300	150	150	
Mymensing District—						
Mymensing	100	...	100	400	400	
Total Dacca Commissionership ..	...	...	450	...	950	
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	...	1,000	1,000	500	500	
Noakhally District—						
Noakhally	...	1,000		1,000		
Sundeep Island ..	100	...	1,100	150	1,150	
Carried over ..	...	...	2,100	...	1,650	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CIRCUIT-HOUSES,—(*Contd.*)						
Brought forward ..	...	...	2,100	...	1,650	
CHITTAGONG DIVISION,—(*Concld.*)						
Tipperah District—						
Comillah	200	...	200	500	500	
Chittagong Hill Tracts—						
Kassalong	...	360	360	...	...	
Total Chittagong Commissionership ..	...	...	2,660	...	2,150	
PATNA DIVISION—						
Gya District—						
Gya	200	...	200	350	350	
Shahabad District—						
Arrah	...	500	500	150	150	
Mozufferpore District—						
Mozufferpore	...	500	500	200	200	
Sarun District—						
Chupra	200	...	200	500	500	
Chumparun District—						
Motiharee	200	...	200	300	300	
Total Patna Commissionership ..	...	...	1,600	...	1,500	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr	...	700	700	1,000	1,000	
Bhagulpore District—						
Bhagulpore	200	...	200	175	175	
Sonthal Pergunnahs District—						
Deoghur	200	...	200	200	200	
Purneah District—						
Purneah	200	...	200	4,000	4,000	
Total Bhagulpore Commissionership..	...	...	1,300	...	5,375	
ORISSA DIVISION—						
Cuttack District—						
Cuttack	400	...		1,000		
Ungool	200	...	600	150	1,150	
Pooree District—						
Pooree	200	...	200	200	200	
Balasore District—						
Balasore	...	600	600	200	200	
Total Orissa Commissionership ..	...	...	1,400	...	1,550	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CIRCUIT-HOUSES,—(*Concld.*)						
CHOTA NAGPORE DIVISION—						
Hazareebagh District—						
Hazareebagh	...	800	800	500	500	
Manbhoom District—						
Purulia	...	800	800	500	500	
Total Chota Nagpore Commissionership ..	...	...	1,600	...	1,000	
Total CIRCUIT-HOUSES ..	...	...	16,010	...	20,125	
CHURCHES.						
BURDWAN DIVISION—						
Burdwan District—						
Raneegunge	100	...	100	500	500	
Hooghly and Howrah District—						
Serampore	...	400		250		
Howrah	...	600	1,000	1,000	1,250	
Midnapore District—						
Midnapore	100	...	100	150	150	
Total Burdwan Commissionership ..	...	...	1,200	...	1,900	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	800	12,000		1,600		
Kidderpore	700	...	13,500	500	2,100	
Total Presidency Commissionership..	...	...	13,500	...	2,100	
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Berhampore	100	...	100	1,600	1,600	
Total Rajshahye Commissionership ..	...	...	100	...	1,600	
COOCH BEHAR DIVISION—						
Darjeeling District—						
Darjeeling	...	1,000	1,000	1,000	1,000	
Total Cooch Behar Commissionership	...	...	1,000	...	1,000	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CHURCHES,—(*Contd.*)						
DACCA DIVISION—						
Dacca District—						
Dacca	200	...	200	400	400	
Backergunge District—						
Burrisal	...	300	300	1,000	1,000	
Mymensing District—						
Mymensing	50	...	50	500*	500	
Total Dacca Commissionership..	...	...	550	...	1,900	
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	...	700	700	300	300	
Total Chittagong Commissionership..	...	...	700	...	300	
PATNA DIVISION—						
Patna District—						
Goolzarbagh	...	500	650	100	400	
Bankipore and Meetapore ..	150	...		300		
Gya District—						
Gya	150	...	150	130	130	
Shahabad District—						
Arrah	...	500	550	50	100	
Buxar	50	...		50		
Mozufferpore District—						
Mozufferpore	...	800	800	200	200	
Chumparun District—						
Motiharee	100	...	100	100	100	
Total Patna Commissionership ..	...	...	2,250	...	930	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr	...	200	200	100	100	
Bhagulpore District—						
Bhagulpore	150	...	150	150	150	
Purneah District—						
Purneah	100	...	100	150	150	
Total Bhagulpore Commissionership..	...	...	450	...	400	

* Including cost for cemetery.

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CHURCHES.—(*Concld.*)						
ORISSA DIVISION—						
Cuttack District—						
Cuttack	150	...	150	200	200	
Pooree District—						
Pooree	50	...	50	...	...	
Total Orissa Commissionership ..	...	...	200	...	200	
Total CHURCHES ..	...	...	19,950	...	10,330	
CEMETERIES.						
BURDWAN DIVISION—						
Burdwan District—						
Burdwan	100	...		100		
Raneegunge	50	...	150	...*	100	
Bankoora District—						
Bankoora	50	...	50	...	...	
Beerbhoom District—						
Sooree	...	100	100	50	50	
Hooghly and Howrah District—						
Howrah	...	500		500		
Serampore	...	200	700	250	750	
Midnapore District—						
Midnapore	50	...		...*		
Kedgeree	50	...	100	50	50	
Total Burdwan Commissionership..	...	...	1,100	..	950	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta	500	...		1,000		
Kidderpore	200	...	700	300	1,300	
24-Pergunnahs District—						
Diamond Harbour ..	...	200	200	200	200	
Nuddea District—						
Kishnaghur	50	...		200		
Comercolly	50	...	100	100	300	
Jessore District—						
Jessore	50	...	50	50	50	
Total Presidency Commissionership ..	...	...	1,050	...	1,850	

* Included in the cost for churches.

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CEMETERIES,—(*Contd.*)						
RAJSHAHYE DIVISION—						
Moorshedabad District—						
Berhampore	200	...		200		
Kooshbaugh and Rowsheena-baugh (Mausoleums) ..	300†	...	500	300	500	
Dinagepore District—						
Dinagepore .. .	...	100	100	75	75	
Maldah District—						
Maldah	50	...	50	100	100	
Rajshahye District—						
Bauleah	...	100	100	100	100	
Pubna District—						
Pubna	50	...	50	50	50	
Rungpore District—						
Rungpore	150	...	150	300	300	
Total Rajshahye Commissionership ..	...	...	950		1,125	
COOCH BEHAR DIVISION—						
Darjeeling District—						
Darjeeling	...	200		100		
Kurseong	50	...		100		
Bisserbatty	50	...	300	50	250	
Julpigoree District—						
Buxa	200	...	200	150	150	
Total Cooch Behar Commissionership	...	...	500	...	400	
DACCA DIVISION—						
Dacca District—						
Dacca	100	...	100	200	200	
Furreedpore District—						
Furreedpore	50	...	50	100	100	
Backergunge District—						
Burrisal	..	100	100	100	100	
Mymensing District—						
Mymensing	50	...		...*		
Jamalpore	50	...	100	50	50	
Total Dacca Commissionership ..	...	...	350	...	450	

* Included in the cost of churches. † Annual grant to be expended by Civil Officers.

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CEMETERIES.—(*Contd.*)						
CHITTAGONG DIVISION—						
Chittagong District—						
Chittagong	...	200	200	200	200	
Noakhally District—						
Noakhally	...	100	100	100	100	
Tipperah District—						
Comillah	50	...	50	100	100	
Total Chittagong Commissionership..	...	...	350	...	400	
PATNA DIVISION—						
Patna District—						
Goolzarbagh	...	100		100		
Bankipore and Meetapore ...	50	...	150	150	250	
Gya District—						
Gya	50	...		150		
Sherghotty	50	...	100	50	200	
Shahabad District—						
Arrah	...	75		25		
Sasseram	25	...		25		
Buxar	5	...	105	5	55	
Mozufferpore District—						
Mozufferpore	...	100	100	50	50	
Sarun District—						
Chupra	50	...	50	400	400	
Chumparun District—						
Motiharee	50	...		50		
Bettiah	50	...		...		
Segowlie	...	...	100	60	110	
Total Patna Commissionership ..	...	...	605	...	1,065	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr	...	50		50		
Jamalpore	50	...	100	50	100	
Bhagulpore District—						
Bhagulpore	50	...	50	50	50	
Sonthal Pergunnahs District—						
Rajmehal	100	...		150		
Sahebgunge	50	...	150	35	185	
Purneah District—						
Purneah	50	...		150		
Titalya	50	...	100	50	200	
Total Bhagulpore Commissionership..	...	...	400	...	535	

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
CEMETERIES.—(*Concld.*)						
ORISSA DIVISION—						
Cuttack District—						
Cuttack	50	...	50	50	50	
Pooree District—						
Pooree	50	...	50	50	50	
Balasore District—						
Balasore	...	300	300	50	50	
Total Orissa Commissionership..	...	...	400	...	150	
CHOTA NAGPORE DIVISION—						
Hazareebagh District—						
Burhee	50	...	50	50	50	
Singbhoom District—						
Chybassa	25	...	25	50	50	
Total Chota Nagpore Commissionership	...	...	75	...	100	
TOTAL CEMETERIES ..	...	...	5,780	...	7,025	
PUBLIC WORKS BUILDINGS.						
BURDWAN DIVISION—						
Burdwan District—						
Burrakur	100	...	100	...	...	
Beerbhoom District—						
Sooree	...	100	100	50	50	
Total Burdwan Commissionership ..	...	...	200	...	50	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Cooly Bazar	500	...		1,500		
Tolly's Nullah ..	150	...	650	...	1,500	
24-Pergunnahs District—						
Dum-Dum	50	...	50	100	100	
Total Presidency Commissionership..	...	...	700	...	1,600	
COOCH BEHAR DIVISION—						
Julpigoree District—						
Buxa	100	...	100	200	200	
Total Cooch Behar Commissionership	...	...	100	...	200	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Contd.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
PUBLIC WORKS BUILDINGS.—(*Concld.*)						
CHITTAGONG DIVISION—						
Tipperah District—						
Comillah	...	200	200	150	150	
Total Chittagong Commissionership..	...	...	200	...	150	
PATNA DIVISION—						
Patna District—						
Bankipore and Meetapore ..	50	...	50	100	100	
Shahabad District—						
Arrah	...	70	90	25	50	
Buxar	20	...		25		
Mozufferpore District—						
Mozufferpore	...	200	200	400	400	
Total Patna Commissionership ..	...	...	340	...	550	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr	...	50	50	50	50	
Bhagulpore District—						
Bhagulpore	100	...	100	175	175	
Purneah District—						
Purneah	40	...	40	300	300	
Total Bhagulpore Commissionership	...	...	190	...	525	
ORISSA DIVISION—						
Cuttack District—						
Cuttack	50	...	50	50	50	
Total Orissa Commissionership ..	...	...	50	..	50	
CHOTA NAGPORE DIVISION—						
Manbhoom District—						
Purulia	...	300	400	...	200	
Burrakur	100	...		200		
Total Chota Nagpore Commissionership ..	...	...	400	...	200	
Total PUBLIC WORKS BUILDINGS ..	...	...	2,180	...	3,325	
BOTANICAL GARDENS.						
BURDWAN DIVISION—						
Hooghly and Howrah District—						
Seebpore	...	4,000	4,000	4,000	4,000	
Total Burdwan Commissionership ..	...	...	4,000	...	4,000	
Total Botanical Gardens ..	...	...	4,000	...	4,000	

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.			ESTIMATE, 1874-75.		Quadrennial Repairs when last executed.
	Ordinary.	Quadrennial.	Total.	Amount.	Total.	
CIVIL BUILDINGS.—(*Concld.*)	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS.						
BURDWAN DIVISION—						
Burdwan District—						
Jehanabad (Civil Buildings)*	150	...	150	100	100	
Hooghly and Howrah District—						
Hooghly (Pucca Ghat) ..	50	...		200		
Bandel (Dwelling-house) ..	250	...		600		
Howrah (ditto) ..	...	500	800	500	1,300	
Midnapore District—						
Contai (Agency Buildings)	...	1,000	1,000	500	500	
Total Burdwan Commissionership ..	...	...	1,950	...	1,900	
PRESIDENCY DIVISION—						
Calcutta Buildings—						
Calcutta. Office of the Board of Revenue .. Rs. 1,400; Old Sailors' Home .. 700; Collector's Office .. 200; Buildings and Works on the Maidan, Balastrades, &c. .. 3,000; Towers, Pillars and Monuments .. 300	2,600	3,000		6,200; 600; 6,100; 2,000; ...		
Barrackpore (Semaphore Tower)	100	...	5,700	...	14,900	
Total Presidency Commissionership ..	...	...	5,700	...	14,900	
CHITTAGONG DIVISION—						
Chittagong District—						
Chundergonah (Superintendent's Office) ..	...	300	300	300	300	
Chittagong Hill Tracts—						
Rangamattee (Guest House for Looshai Chiefs, &c.) ..	25	...	25	...	...	
Total Chittagong Commissionership..	...	...	325	...	300	
PATNA DIVISION—						
Chumparun District—						
Nepaul Frontier (Boundary Pillars)	...	60	60	60	60	
Total Patna Commissionership ..	...	...	60	...	60	
BHAGULPORE DIVISION—						
Monghyr District—						
Monghyr (Fort Buildings)..	...	100	100	100	100	
Total Bhagulpore Commissionership..	...	...	100	...	100	
Total MISCELLANEOUS ..	...	...	8,135	...	17,260	
Total CIVIL BUILDINGS ..	...	...	3,30,355	...	3,15,271	

* Details not given.

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES.—(*Continued.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
COMMUNICATIONS.	Rs.	Rs.	Rs.	Rs.
BURDWAN COMMISSIONERSHIP—				
Midnapore and Raneegunge Road—				
Raneegunge to Damoodur River (3 *miles*)—				
Maintenance	100		200	
To bridges and drains	30		50	
Collecting metal	300		800	
Spreading new coating	50		200	
Raising earthen sides	30		100	
		510		1,350
Damoodur River to Kurkasole (58 *miles*)—				
Maintenance	1,000		1,000	
To bridges and drains	1,000		1,000	
„ bungalows (4)	600		600	
Collecting metal	3,500		3,500	
Spreading new coating	700		700	
Raising earthen sides	200		200	
		7,000		7,000
Kurkasole to Midnapore (36 *miles*)—				
Maintenance	800		1,000	
To bridges and drains (78)	700		400	
„ bungalows (4)	200		200	
Collecting metal	3,000		2,500	
Spreading new coating	800		600	
Raising earthen sides	200		150	
		5,700		4,850
Grand Trunk Road—				
Phulta Ghat crossing to Boinchee (30 *miles*)—				
Maintenance	1,600		1,600	
To bridges and drains	1,000		1,400	
„ bungalows	800		800	
Collecting metal	16,000		20,000	
Spreading new coating	2,000		1,000	
Raising earthen sides	500		600	
		21,900		25,400
Boinchee to Burrakur (97 *miles*)—				
Maintenance	5,000		7,000	
To bridges and drains	3,000		4,000	
„ bungalows (4)	1,000		3,000	
Collecting metal	30,000		40,000	
Spreading new coating	4,000		7,000	
Raising earthen sides	1,000		3,000	
		44,000		64,000
Burrakur to Purulia Road (4 *miles*)—				
Maintenance	200		300	
To bridges and drains	100		100	
Collecting metal	1,000		500	
Spreading new coating	200		...	
Raising earthen sides	50		...	
		1,550		900
Orissa Trunk Road—				
Oolaberiah to Koilah (15 *miles*)—				
Maintenance	300		460	
To bridges and drains	400		400	
Collecting metal	2,500		2,500	
Spreading and consolidating	500		500	
To earthen sides	100		100	
		3,800		3,960
Carried over ..	...	84,460	...	1,07,460

DETAIL OF ESTIMATE FOR REPAIRS FOR 1876-76

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
COMMUNICATIONS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.
Brought forward ..	...	84,460	...	1,07,460
BURDWAN COMMISSIONERSHIP.—(*Continued.*)				
Koilah to Chundina Bazaar (77 *miles*)—				
Maintenance	2,000		4,600	
To bridges and drains	1,000		1,000	
,, bungalows	600		700	
Collecting metal	25,000		30,000	
Spreading new coating	3,000		7,500	
Raising earthen sides	1,000		2,000	
		32,600		45,800
Total Burdwan Commissionership ..	...	1,17,060	...	1,52,660
Calcutta Roads—				
Calcutta Maidan Roads (12 *miles*)—				
Maintenance including extra lights for Statue of General Outram	30,500		30,000	
Collecting metal	31,500		40 000	
Spreading and consolidating new coating ..	4,500		3,600	
Repairs to Secretary's and other walks ..	1,500		1,200	
		68,000		74,800
Total Calcutta Roads ..	...	68,000	...	74,800
PRESIDENCY COMMISSIONERSHIP—				
Road from Calcutta to Diamond Harbour (27½ *miles*)—				
Maintenance	3,000		3,000	
To drains	500		500	
,, bungalows	200		200	
Collecting metal	20,000		20,000	
Spreading new coating	2,500		2,500	
		26,200		26,200
Cossipore and Dum-Dum Road (3 *miles*)—				
Maintenance	1,000		1,200	
Collecting metal	2,000		1,000	
Spreading new coating	1,000		1,200	
		4,000		3,400
Orissa Trunk Road—				
Calcutta to Atcheepore (14 *miles*)—				
Maintenance	1,000		2,000	
To bridges	500		500	
Collecting metal	10,000		10,000	
Spreading new coating	1,500		1,500	
		13,000		14,000
Grand Trunk Road—				
Calcutta to Phulta Ghat (12 *miles*)—				
Maintenance	4,500		4,500	
To bridges and drains	500		500	
Collecting metal	7,500		7,500	
Spreading new coating	1,000		1,000	
		13,500		13,500
Carried over ..	...	56,700	...	57,100

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
COMMUNICATIONS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.
Brought forward ..	...	56,700	...	57,100
PRESIDENCY COMMISSIONERSHIP.—(*Concluded.*)				
Calcutta and Jessore Road (74 *miles*)—				
Calcutta to Dum-Dum (3 *miles*)—				
Maintenance	800		800	
To bridges and drains	200		200	
Collecting metal	...		600	
Spreading new coating	...	1,000	...	1,600
From Mahratta Ditch to Dum-Dum and Barrackpore Bridge	500	500	...	...
Dum-Dum to 32nd mile Post (29 *miles*)—				
Maintenance	2,000		3,000	
To inspection bungalows	100		..	
Collecting metal	18,000		20,000	
To bridges and culverts	500		...	
Spreading new coating	2,500	23,100	2,100	25,400
32nd mile Post to Jadubpore (28 *miles*)—				
Maintenance	3,000		3,000	
To inspection bungalows	100		100	
„ bridges and culverts ..	1,000		1,000	
Collecting metal	7,000		7,000	
Spreading and consolidating	1,000	12,100	1,000	12,100
Jadubpore to Jessore (14 *miles*)—				
Maintenance	700		1,000	
To bridges and culverts	500		600	
Collecting metal	5,000		5,000	
Spreading new coating	800	7,000	1,000	7,600
Total Presidency Commissionership ..	...	1,00 400	...	1,03,800
CHITTAGONG COMMISSIONERSHIP—				
Chittagong Trunk Road from the Megna River to Chittagong (122 *miles*)—				
Daoodcundy on the Megna to the Fenny River (75 *miles*)—				
Maintenance	5,000		5,000	
To bridges and drains	500		1,500	
„ bungalows	500	6,000	700	7,200
Fenny River to Chittagong (47 *miles*)—				
Maintenance	4,000		5,000	
To bridges and drains	500		500	
„ inspection bungalows	500	5,000	500	6,000
Total Chittagong Commissionership ..	...	11,000	...	13,200

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
COMMUNICATIONS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.
PATNA COMMISSIONERSHIP—				
Grand Trunk Road—				
Bullua Chutter to Baroon or Sone (67 *miles*)—				
Maintenance	4,000		4,300	
To bridges, bungalows and Nokur coolie huts	5,250		4,000	
Collecting metal	10,000		7,000	
Spreading new coating	3,000		3,000	
		22,250		18,300
Sone to Kurumnassa (54 *miles*)—				
Maintenance	2,735		2,736	
To bridges and drains	1,500		2,000	
„ inspection bungalows and Nokur coolie huts, &c.	1,250		1,850	
Collecting metal	16,645		12,500	
Spreading new coating	3,750		3,750	
		25,880		22,836
Patna and Gya Road (80 *miles*)—				
Dhobi to Jehanabad (49 *miles*)—				
Maintenance	3,920		4,272	
To bridges and bungalows	800		900	
Collecting metal	27,500		31,200	
Spreading new coating	3,000		4,360	
		35,220		40,732
Jehanabad to Bankipore (31 *miles*)—				
Maintenance	3,000		2,000	
To bridges and bungalows	1,000		1,000	
Collecting metal	1,00,000		65,600	
Spreading new coating	9,000		3,850	
		1,13,000		72,450
Dinapore Railway Station Road (3½ *miles*)—				
Maintenance	800		1,000	
To drains and bridges	200		200	
Collecting metal	7,000		6,700	
Spreading new coating	500		450	
		8,500		8,350
Dinapore and Bankipore Metalled Road (6½ *miles*)—				
Maintenance	700		700	
To drains and bridges	100		100	
Collecting metal	14,000		10,200	
Spreading new coating	900		620	
		15,700		11,620
Total Patna Commissionership ..	...	2,20,550	...	1,74,288
BHAGULPORE COMMISSIONERSHIP—				
Ganges and Darjeeling Road from Caragolah to Silleegoree (124 *miles*)—				
Maintenance	10,000		11,000	
To masonry bridges and drains	1,000		3,500	
„ timber bridges	2,000		2,000	
„ inspection bungalows (13)	2,600		3,000	
Collecting metal	40,000		15,000	
Spreading new coating	3,000		5,000	
		58,600		39,500
Total Bhagulpore Commissionership ..	...	58,600	...	39,500

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
COMMUNICATIONS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.
COOCH BEHAR COMMISSIONERSHIP—				
Darjeeling Hill Cart Road (55 *miles*)—				
Maintenance: Upper section (20 miles).. ..	12,000		10,000	
Maintenance: Lower „ (21 „).. ..	15,000		12,000	
Maintenance: Terai road (8 miles)	4,000		4,000	
Maintenance: Short cut road (6 miles) ..	1,000		1,000	
To inspection bungalows (3)	1,500		1,000	
Special repairs to lower section	20,000		12,000	
Ditto to upper „	25,000		...	
		78,500		40,000
From Titalyah to Julpigoree and thence to Cooch Behar Frontier (85 *miles*)—				
Titalyah to Julpigoree (27 *miles*)—				
Maintenance	5,000		6,000	
		5,000		6,000
Julpigoree to Cooch Behar Frontier (58 *miles*)—				
Maintenance	3,500		2,000	
		3,500		2,000
Road from Darjeeling to Sivoke (36 *miles*)—				
Maintenance	4,000		5,000	
To halting sheds (5)	1,000		...	
		5,000		5,000
Total Cooch Behar Commissionership ..	...	92,000	...	53,000
ORISSA COMMISSIONERSHIP—				
Orissa Trunk Road—				
Chundina Bazar to Byturnee (95½ *miles*)—				
Maintenance	5,800		4,500	
To bridges and drains	2,500		5,000	
To bungalows (10)	1,500		2,000	
Collecting metal	15,000		15,000	
Spreading new coating	3,000		3,000	
		27,800		29,500
Byturnee to Mahanuddy at Cuttack (45 *miles*)—				
Maintenance	2,250		2,250	
To bridges and roads	1,000		1,000	
„ bungalows (5)	700		700	
Collecting metal	5,000		5,000	
Spreading new coating	1,400		1,400	
		10,350		10,350
Cuttack to Ganjam (75 *miles*)—				
Maintenance	3,750		3,750	
To bridges and drains	2,000		2,000	
„ bungalows (5)	1,000		1,000	
Collecting metal	5,000		5,000	
Spreading and consolidating	2,000		2,000	
		13,750		13,750
Road from Pooree to Cuttack (52 *miles*)—				
Maintenance	2,500		2,500	
To bridges and drains	1,000		1,000	
„ bungalows (6)	1,000		1,000	
Collecting metal	8,000		8,000	
Spreading new coating	1,000		1,000	
		13,500		13,500
Carried over ..	...	65,400	...	67,100

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
COMMUNICATIONS.—(*Continued.*)	Rs.	Rs.	Rs.	Rs.
Brought forward ..	...	65,400	...	67,100
ORISSA COMMISSIONERSHIP.—(*Concluded.*)				
Road from Cuttack viâ *Sonepore to the Central Provinces* (150 *miles*)—				
Maintenance	5,000		4,250	
To bungalows (14)	2,500		1,750	
		7,500		6,000
Cuttack and Ungool Road (85 *miles*)—				
Maintenance	3,000		...	
		3,000		
Total Orissa Commissionership ..	...	75,900	...	73,100
CHOTA NAGPORE COMMISSIONERSHIP—				
Grand Trunk Road—				
From 148*th mile to* 194*th mile* (46 *miles*)—				
Maintenance	3,500		4,000	
To Burrakur Bridge approaches	1,000		1,000	
„ bridges and drains	1,000		2,000	
„ bungalows and coolie huts	600		600	
Collecting metal	5,000		5,000	
Spreading new coating	2,000		3,000	
		13,100		15,600
From 194*th mile to* 262*nd mile* (68 *miles*)—				
Maintenance	4,000		4,700	
To bridges and culverts	2,000		2,000	
„ bungalows and coolie huts	800		1,000	
Collecting metal	7,400		7,000	
Spreading and consolidating	2,500		4,000	
		16,700		18,700
THE CHOTA NAGPORE SYSTEM OF ROADS—				
From the Grand Trunk Road viâ *Hazareebagh to Doranda* (80 *miles*)—				
Burhee to Hazareebagh (24 *miles*)—				
Maintenance	1,200		1,600	
To bridges and drains	500		500	
„ bungalows and coolie huts	200		200	
Collecting metal	1,500		1,000	
Spreading and consolidating	600		700	
		4,000		4,000
Hazareebagh to Bundkutta (36 *miles on Ranchee Road*)—				
Maintenance	2,430		2,400	
To bridges and drains	500		1,000	
„ coolies' huts, &c.	200		200	
Collecting metal	1,200		1,600	
Spreading and consolidating	300		900	
		4,630		6,100
Road from Purulia to Sooburnrekha (35 *miels*)—				
Maintenance	2,450		2,000	
To bridges and drains	500			
„ bungalows	250		...	
		3,200		2,000
Ranchee and Ramghur Road (28½ *miles*)—				
Maintenance	600		600	
To bridges and drains	200		200	
„ bungalows	200		200	
		1,000		1,000
Carried over ..	...	42,630	...	47,400

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
COMMUNICATIONS.—(*Concluded.*)	Rs.	Rs.	Rs.	Rs.
Brought forward ..	...	42,630	...	47,400
CHOTA NAGPORE COMMISSIONERSHIP.—(*Concluded.*)				
Road from Giridhi to Grand Trunk Road (27 *miles*)—				
Maintenance	1,960		2,000	
To bridges and culverts	700		1,000	
„ inspection bungalows and coolies' huts at Doomree	200		400	
Collecting metal	2,000		2,700	
Spreading and consolidating	500		1,000	
		5,360		7,100
Road from Hazareebagh to Bogodhur (32 *miles*)—				
Maintenance	1,600		2,200	
To bridges and culverts	800		2,000	
„ inspection bungalows and coolies' huts ..	200		400	
Collecting metal	3,000		3,200	
Spreading and consolidating	1,000		1,300	
		6,600		9,100
Burrakur and Purulia Road—				
1*st Section* (17 *miles*)—				
Maintenance	250			
To bridges and drains	150			
„ bungalows	100		1,200	
Collecting metal	1,500			
Spreading and consolidating	500			
		2,500		1,200
2*nd Section* (25 *miles*)—				
Maintenance	500			
To bridges and drains	150			
„ bungalows	150		1,500	
Collecting metal	1,250			
Spreading and consolidating	450			
		2,500		1,500
Ranchee and Sillee Road (36 *miles*)—				
Maintenance	1,200		...	
To bridges and drains	200		...	
„ bungalows	100		...	
		1,500		...
Total Chota Nagpore Commissionership ..	...	61,090	...	66,300
Total COMMUNICATIONS ..	...	8,04,600	...	6,82,704
MIS. PUB. IMPROVEMENTS.				
Arrah—				
Sub-soil apparatus	5		25	
		5		25
False Point—				
Light-house, bungalow, and out-offices ..	...			
Harbour works and buildings	...		2,025	
Drains and tree-planting	...			
		...		2,025*
Total MIS. PUB. IMPROVEMENTS ..	...	5	...	2,050

* To be expended by the Irrigation Department.

GOVERNMENT OF BENGAL.

PART III.—PROVINCIAL SERVICES —(*Concluded.*)

DETAIL OF ESTIMATE FOR REPAIRS FOR 1875-76.

PARTICULARS.	ESTIMATE, 1875-76.		ESTIMATE, 1874-75.	
	Amount.	Total.	Amount.	Total.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS.				
CIVIL BUILDINGS.				
Hooghly and Howrah District—				
Chinsurah—				
Boarding House	200	200	...	...
Total CONTRIBUTIONS ..	...	200	...	...

ABSTRACT OF PART III. OF PROVINCIAL BUDGET FOR 1875-76.

CIVIL BUILDINGS.

Commissioners' Divisions.	Jails.	Registration.	Police.	Education.	Medical.	Customs.	Salt.	Distilleries.	Lieutenant-Governor's Residence.	Offices of the Government of Bengal.	Court-houses, Treasuries and Record-rooms.	Sub-Divisional Residences, &c.	Circuit-houses.	Churches.	Cemeteries.	Public Works Buildings.	Botanical Gardens.	Miscellaneous.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan	9,800	...	850	3,150	150	...	15,000	950	...	...	8,400	5,100	2,300	1,200	1,100	200	4,000	1,950	54,150	
Presidency .. .	16,900	100	3,760	15,650	26,200	3,300	...	800	6,000	17,000	18,800	5,550	1,300	13,500	1,050	700	...	5,700	1,36,310	
Rajshahye	6,200	...	500	1,400	100	500	...	...	...	...	7,850	1,100	2,000	100	950	...	...	...	20,700	
Cooch Behar	8,800	...	...	700	500	...	...	...	...	...	2,000	400	1,400	1,000	500	100	...	...	15,400	
Dacca	4,700	...	500	1,100	700	...	...	400	...	...	2,100	1,950	450	550	350	...	...	...	12,800	
Chittagong	4,200	...	1,510	1,400	100	600	...	...	...	...	4,050	150	2,660	700	350	200	...	325	16,245	
Patna	9,100	...	150	2,150	850	...	...	130	...	...	9,000	4,150	1,600	2,250	605	340	...	60	30,385	
Bhagulpore	5,700	...	2,500	1,100	400	...	...	...	...	...	2,800	2,750	1,300	450	400	190	...	100	17,690	
Orissa	3,350	...	100	700	500	...	...	100	...	...	3,500	1,150	1,400	200	400	50	...	...	11,450	
Chota Nagpore ..	8,100	...	200	1,050	100	...	..	...	...	...	2,850	850	1,600	...	75	400	...	...	15,225	
Total ..	76,850	100	10,070	28,400	29,600	4,400	15,000	2,380	6,000	17,000	61,350	23,150	16,010	19,950	5,780	2,180	4,000	8,135	3,30,355	

ABSTRACT OF PART III. OF PROVINCIAL BUDGET FOR 1875-76.

COMMUNICATIONS

Name of Road.	Description of Road.	Length in miles.	Total of proposed expenditure in the year.	Average outlay per mile.	Commissioners' Divisions. Burdwan.	Presidency.	Rajshahye.	Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagulpore.	Orissa.	Chota Nagpore.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Midnapore to Raneegunge	Metalled ..	97	13,210	136	13,210	...	...	...	...	..	...	...	...	...
Grand Trunk Road	Ditto ..	374	1,57,330	421	65,900	13,500	...	...	...	...	48,130	...	...	29,800
Burrakur to Purulia	Ditto ..	46	6,550	142	1,550	...	...	...	...	...	...	...	...	5,000
Purulia to Sooburnrekha	Unmetalled .	35	3,200	91	...	...	...	...	...	...	...	...	...	3,200
Ranchee to Ramghur	Ditto ..	28½	1,000	35	...	...	...	...	...	...	...	...	...	1,000
Ranchee to Sillee	Ditto ..	36	1,500	42	...	...	...	...	...	...	...	...	...	1,500
Girhidee to Doomree	Metalled ..	27	5,360	198	...	...	...	...	...	...	...	...	...	5,360
Burhee to Hazareebagh	Ditto ..	24	4,000	167	...	...	...	...	...	...	...	...	...	4,000
Hazareebagh to Bandkatta	Ditto ..	36	4,630	128	...	...	...	...	...	...	...	...	...	4,630
Hazareebagh to Boggodur	Ditto ..	32	6,600	206	...	...	...	...	...	...	...	...	...	6,600
Orissa Trunk Road	Ditto ..	321½	1,01,300	315	36,400	13,000	...	...	...	...	...	...	51,900	...
Cuttack to Pooree	Ditto ..	52	13,500	259	...	...	...	...	...	...	...	...	13,500	...
Cuttack to Sonepore	Unmetalled..	150	7,500	50	...	...	...	...	...	...	...	...	7,500	...
Cuttack to Ungool	Ditto ..	85	3,000	35	...	...	...	...	...	...	...	...	3,000	...
Calcutta Roads	Metalled ..	12	68,000	5,667	...	68,000	...	...	...	...	...	...	...	...
Calcutta to Diamond Harbour	Ditto ..	27½	26,200	953	...	26,200	...	...	...	...	...	...	...	...
Cossipore to Dum-Dum	Ditto ..	3	4,000	1,333	...	4,000	...	...	...	...	...	...	...	...
Calcutta to Jessore	Metalled with the exception of a few miles.	74	43,200	584	...	43,200	...	...	...	...	...	...	...	...
Mahratta Ditch to Dum-Dum and Barrackpore	Metalled ..	...	500	...	...	500	...	...	...	...	...	...	...	...
Chittagong Trunk Road	Unmetalled..	122	11,000	90	...	...	...	...	...	11,000	...	...	...	...
Patna Branch Road	Metalled ..	80	1,48,220	1,853	...	...	...	...	...	...	1,48,220	...	...	...
Dinapore Railway Station Road	Ditto ..	3½	8,500	2,428	...	...	...	...	...	..	8,500	...	...	...
Dinapore to Bankipore	Ditto ..	6½	15,700	2,415	...	...	...	..	...	...	15,700	...	...	...
Ganges and Darjeeling Road	Ditto ..	124	58,600	472	...	...	...	...	...	...	...	58,600	...	...
Darjeeling Hill Cart Road	Unmetalled..	55	78,500	1,427	...	...	...	78,500	...	...	...	...	...	...
Titalya to Cooch Behar	Ditto ..	85	8,500	100	...	...	...	8,500	...	...	...	...	...	...
Darjeeling to Sivoke	Ditto ..	36	5,000	139	...	...	...	5,000	...	..	...	...	...	...
Total COMMUNICATIONS ..			8,04,600	...	1,17,060	1,68,400	...	92,000	...	11,000	2,20,550	58,600	75,900	61.090

GOVERNMENT OF BENGAL.

PART IV.—PROVINCIAL SERVICES.

DETAIL OF ESTIMATE FOR PROVINCIAL ESTABLISHMENTS FOR 1875-76.

Number 1874-75.	Number 1875-76.	Particulars.	Salary of Office.	Estimate, 1875-76. Per Mensem.	Per Annum.	Total.	Estimate, 1874-75. Charges per Annum.
		GENERAL DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION.					
1	1	Chief Engineer, 1st Class ..	...	2,500			
1	1			2,500	30,000		30,000
1	1	Assistant to Chief Engineer, Executive Engineer, 2nd Grade	800	800			
1	1	Ditto ditto, 3rd „	650	650			
...	...	Presidency Allowances	100	200			
...	...	Ditto house-rent	45	90			
2	2			1,740	20,880		19,680
31	31	Clerks from Rs. 30 to Rs. 550 ..	...	4,330	51,960		50,700
4	4	Draftsmen from Rs. 30 to Rs. 85 ..	...	220	2,640		2,520
17	17	Duftries, Peons, and other Servants ..	...	148	1,776		1,776
52	52						
		Printing Establishment	...	951	11,412		11,412
		Temporary Office and Printing Establishment ..	...	...	5,500		8,000
		Deputation Allowances, &c. of Clerks proceeding on tour with the Lieutenant-Governor ..	...	...	3,000		1,000
						1,27,168	1,25,088
		Travelling and Personal Allowances of Chief Engineer, Assistant Chief Engineers, Clerks, &c., &c.	...	...	2,000		1,500
		Office Expenses and Contingencies	...	...	5,500		5,000
		Purchase of Type and Printing Materials ..	...	...	1,500		1,500
		Postage	...	...	1,532		1,500
						10,532	9,500
		Total ..	...	...	...	1,37,700	1,34,588
Number 1874-75.	Number 1875-76.						
1	2	Superintending Engineers, 1st Grade ..	1,600	3,200			
1	1	Ditto ditto, 2nd „ ..	1,350	1,350			
2	1	Ditto ditto, 3rd „ ..	1,100	1,100			
...	...	Difference between new consolidated salary and maximum salary of a Lieutenant-Colonel of the Royal Engineers	244	244			
...	...	Military pay of one Captain of Royal Engineers	...	...			
4	4			5,894	70,728		66,696
26	26	Clerks from Rs. 30 to Rs. 240 ..	...	2,032			
4	4	Draftsmen	...	232			
16	16	Dufteries, Peons and Office Servants ..	...	114			
				2,378	28,536		28,200
						99,264	94,896
		Carried over . ..	...	...	...	99,264	94,896
46	46	Carried over ..	...	...	...	1,37,700	1,34,588

DETAIL OF ESTIMATE FOR PROVINCIAL ESTABLISHMENTS FOR 1875-76.

Number 1874-75	Number 1875-76	Particulars	Salary of Office.	Estimate, 1875-76. Per Mensem.	Per Annum.	Total.	Estimate, 1874-75. Charges per Annum.
		DIRECTION,—(*Continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	...	1,37,700	1,34,588
		Brought forward ..	...	...	...	99,264	94,896
		Temporary Office Establishment	...	...	...	500	500
		Presidency house-rent for two Superintending Engineers	60	120	...	1,440	1,440
		Travelling Allowance	...	...	...	8,000	6,400
		Office Expenses and Contingencies	...	...	...	1,500	1,000
		Postage	...	...	...	2,096	3,000
		Total ..	...	...	...	1,12,800	1,07,336
		Total for DIRECTION ..	...	...		2,50,500	2,41,924
1874-75.	1875-76	CONSTRUCTION.					
5	6	Executive Engineers, 1st Grade ..	950	5,700			
7	7	Ditto ditto, 2nd „ ..	800	5,600			
6	6	Ditto ditto, 3rd „ ..	650	3,900			
7	9	Ditto ditto, 4th „ ..	550	4,950			
25	28			20,150	2,41,800		2,17,200
12	11	Assistant Engineers, 1st Grade ..	450	4,950			
14	14	Ditto ditto, 2nd „ ..	350	4,900			
6	6	Ditto ditto, 3rd „ ..	250	1,500			
1	4	Apprentice Engineer	100	400			
33	35			11,750	1,41,000		1,42,800
		Special Allowance to Assistant Engineers in executive charge of Districts					
		Difference between new consolidated salary and maximum salary of Lieutenant-Colonels of the Staff Corps	300	300			13,200
		Ditto ditto two Captains	100	200			7,200
		Military pay of a Captain of Royal Engineers ..	140	140			
				640	7,680	3,90,480	3,80,400
1874-75	1875-76.	*Upper Subordinate Establishment.*					
5	5	Sub-Engineers, 1st Grade ..	400	2,000			
5	5	Ditto, 2nd „ ..	350	1,750			
9	8	Ditto, 3rd „ ..	250	2,000			
13	11	Supervisors, 1st „ ..	200	2,200			
23	19	Ditto, 2nd „ ..	150	2,850			
46	50	Overseers, 1st „ .	...	5,000			
18		Ditto, 2nd „ ..					
18		Ditto, 3rd „ ..					
				15,800	1,89,600		2,27,040
137	98	Carried over ..	...	...	1,89,600	...	2,27,040
		Carried over ..	...	...	...	3,90,480	3,80,400

DETAIL OF ESTIMATE FOR PROVINCIAL ESTABLISHMENTS FOR 1875-76.

Number 1874-75.	Number 1875-76.	Particulars.	Salary of Office.	Estimate, 1875-76. Per Mensem.	Per Annum.	Total.	Estimate, 1874-75. Charges per Annum.
		CONSTRUCTION.—*(Continued.)*	Rs.	Rs.	Rs.	Rs.	Rs.
		Upper Subordinate Establishment.—(Continued.)					
		Brought forward ..	...	...	...	3,90,480	3,80,400
		Brought forward ..	...	...	1,89,600		2,27,040
		Military Allowances of Non-Commissioned Officers	...	250	3,000		3,000
		Sub-Divisional Allowances for 80 Upper Subordinates	30	2,400	28,800		46,800
						2,21,400	2,76,840
		Lower Subordinate Establishment.				6,11,880	6,57,240
116	90	Sub-Overseers and Sub-Surveyors from Rs. 25 to Rs. 70	...	3,600	43,200		48,000
		Temporary ditto	...	...	1,000		1,250
						44,200	49,250
		Petty Establishment.					
		Store-keepers, Native Doctors, Artificers, Guards, Chuprassies	...	...	12,000		20,000
		Temporary ditto	...	...	3,000		5,000
						15,000	25,000
Number. 1874-75.	Number. 1875-76.	*Office Establishment.*					
5	7	Accountants, 3rd Grade, from Rs. 160 to Rs. 240	...	1,200			
17	20	Ditto, 4th Grade, from Rs. 80 to Rs. 150	...	2,500			
14	...	Ditto and Head Clerks	...	...			
36	27			3,700	44,400		49,236
111	79	Clerks from Rs. 20 to Rs. 80 ..	...	3,500			
22	13	Cashiers on Rs. 35 and 50 ..	...	700			
38	30	Draftsmen	...	1,500			
20	26	Duftries	...	260			
65	45	Peons on Rs. 6	...	270			
		Office Servants	...	100			
256	193			6,330	75,960		83,784
		Temporary Office Establishment	...	...	940		1,500
						1,21,300	1,34,520
		Presidency house-rent to the Engineer and Upper Subordinate Establishment .. .	...	...	8,000		8,100
		Presidency Allowance to ditto ditto	...	...	24,000		24,000
		Travelling Allowances	...	...	80,000		80,000
		Office Expenses and Contingencies	...	...	3,620		3,866
		Postage	...	...	3,000		3,500
						1,18,620	1,18,966
		Total ..	...	...	...	9,11,000	9,84,976
		Carried over ..	...	...	...	9,11,000	9,84,976

GOVERNMENT OF BENGAL.

PART IV.—PROVINCIAL SERVICES.—(*Concluded*)

DETAIL OF ESTIMATE FOR PROVINCIAL ESTABLISHMENTS FOR 1875-76.

Number 1874-75	Number 1875-76	Particulars.	Salary of Office	Estimate, 1875-76. Per Mensem.	Per Annum.	Total.	Estimate, 1874-75. Charges per Annum
		CONSTRUCTION,—(*Concluded.*)	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	...	9,11,000	9,84,976
		Toll Collection Establishment.					
		Commission to Toll Collectors and Toll-collecting Darogahs on the Circular and Eastern Canals ..	...	...	48,000		
		Ditto ditto on the Nuddea River	...	...	14,000		
		Toll-collecting Establishments on Provincial Roads.	...	...	1,850	63,850	70,500
		Total Toll Collection ..	...	...	...	63,850	
		Total CONSTRUCTION ..	...	...	...	9,74,850	10,55,476
Number 1874-75	Number 1875-76	ACCOUNTS.					
1	1	Controller of Accounts, 1st Class, 2nd Grade	1,600	1,600			
2	2	Deputy Controllers	550	1,100			
1	1	Assistant ditto	450	450			
				3,150	37,800		37,800
3	3	Accountants, 1st Grade, from Rs. 350 to Rs. 450	...	1,290			
4	3	Ditto, 2nd Grade, from Rs. 250 to Rs. 350	...	990			
6	11	Ditto, 3rd Grade, from Rs. 160 to Rs. 240	...	2,170			
13	14	Ditto, 4th Grade, from Rs. 80 to Rs. 150	...	1,391			
				5,841	70,128		60,492
28	33	Clerks from Rs. 30 to 75	..	1,766	21,192		18,360
...	...	Duftries, peons and other servants ..	...	180	2,160		2,160
60	68						
		Temporary Establishment	...	450	5,400		10,400
						1,36,680	1,29,212
		Presidency house-rent	...	500	6,000		5,400
		Ditto Allowances	...	930	11,160		10,380
		Travelling Allowances	...	...	3,500		3,500
		Office Expenses and Contingencies	...	...	3,660		3,568
		Postage	...	...	1,000		1,000
						25,320	23,788
		Total Accounts ..	...	...	...	1,62,000	1,53,000
		Portion of the above provided in the Budget of the Irrigation Branch	...	...	...		
		Ditto ditto in the Budget of Port Blair ..	...	...	...	75,000	
		Ditto ditto in the Provincial services.. ..	...	...	...	1,000	
						86,000	
		Total as above ..	...	...	...	1,62,000	

ABSTRACT OF THE FOREGOING CHARGES FOR ESTABLISHMENTS.

Details.	Salaries.	Travelling Allowances.	Contingencies.	Total. 1875-76.	Total. 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	2,28,372	10,000	12,128	2,50,500	2,41,924
Construction	8,24,380	80,000	6,620	9,11,000	9,84,976
Toll Collection	63,850	...	...	63,850	70,500
Accounts .. Total Rs. 1,62,000					
Deduct the portion provided in the Irrigation and Port Blair Budgets .. .. „ 76,000	81,920	1,750	2,330	86,000	83,600
Total ..	11,98,522	91,750	21,078	13,11,350	13,81,000
Deduct, chargeable to—					
Imperial Services			1,12,900		...
District Road Committees			2,00,000		...
Calcutta and Eastern Canals			1,03,000		...
Nuddea Rivers			44,000		...
Ferries on Provincial Roads			3,750		...
Tolls on ditto			1,850		...
Staging Bungalows on ditto			3,500		...
Strand Bank Fund			9,450		...
Nizamut Deposit Fund			19,225		...
Deposit Funds for Imperial Museum			37,500		...
				5,35,175	...
Net Total Provincial			...	7,76,175	...

GOVERNMENT OF BENGAL.

PART V—PROVINCIAL SERVICES.

DETAIL OF ESTIMATE FOR TOOLS AND PLANT FOR 1875-76.

DESCRIPTION OF ARTICLES.	ESTIMATE, 1875-76.	ESTIMATE, 1874-75.
NEW SUPPLIES.	Rs.	Rs.
Surveying and Mathematical Instruments	2,500	
Machinery	3,000	
Tools	19,500	
Plant	5,000	
Office Furniture	3,000	
Camp Equipage	200	
Live Stock	300	
Total ..	33,500	
Repairs and carriage from place to place	6,500	
Supplies from England not included in the Estimates for Works ..	...	
Total ..	40,000	40,000

Public Works Department.

APPENDICES

TO THE

BUDGET-ESTIMATE

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1875-76.

GOVERNMENT OF BENGAL.

Appendix A.—(Provincial Services.)

ALLOTMENTS TO CIVIL AUTHORITIES AND TO THE OFFICERS OF THE PUBLIC WORKS DEPARTMENT FROM THE GRANTS FOR MINOR WORKS UNDER THE HEAD "PROVINCIAL SERVICES" FOR 1875-76.

Officers vested with powers of sanction.	Amount allotted to each Officer for sanction of petty new works.
For Civil Buildings.	Rs.
Commissioner of the Burdwan Division and subordinate Officers	1,000
Ditto Presidency ditto ditto	1,500
Ditto Rajshahye ditto ditto	1,000
Ditto Cooch Behar ditto ditto	1,000
Ditto Dacca ditto ditto	1,000
Ditto Chittagong ditto ditto	1,000
Ditto Patna ditto ditto	1,000
Ditto Bhagulpore ditto ditto	1,500
Ditto Orissa ditto ditto	1,000
Ditto Chota Nagpore ditto ditto	1,000
Inspector-General of Jails, Lower Provinces	10,000
Ditto of Police, ditto	2,000
Director of Public Instruction and subordinate Offices	2,000
Total Civil Buildings	25,000
For Communications.	
Superintending Engineer of the Presidency Circle and his subordinates	3,000
Ditto North-Eastern ditto ditto	2,000
Ditto Western ditto ditto	2,000
Ditto Northern ditto ditto	2,000
Total Communications ...	9,000

GOVERNMENT OF BENGAL.

Appendix B.—(Provincial Services.)

DIVISIONAL DISTRIBUTION OF THE FUNDS PROVIDED IN PART V. OF THE BUDGET-ESTIMATE OF "PROVINCIAL SERVICES" FOR 1875-76.

Disbursing Agencies.	New Supplies.	Repairs and Carriage.	Total Estimate.	
			1875-76.	1874-75.
	Rs.	Rs.	Rs.	Rs.
1st Calcutta Division	1,500	1,800	3,300	
2nd ditto ditto	900	200	1,100	
3rd ditto ditto	1,600	100	1,700	
4th ditto ditto	...	...	...	
Presidency ditto	2,000	500	2,500	
Burdwan ditto	2,500	500	3,000	
Midnapore ditto	1,100	100	1,200	
Orissa ditto	1,350	150	1,500	
Hazareebagh ditto	3,000	500	3,500	
Ranchi ditto	2,500	500	3,000	
Dinagepore ditto	650	250	900	
Rajshahye ditto	...	100	100	
Nuddea Rivers ditto	800	100	900	
Mymensingh ditto	600	50	650	
Dacca ditto	1,600	200	1,800	
Backergunge ditto	600	50	650	
Chittagong ditto	800	700	1,500	
Durbungah ditto	500	200	700	
Mozufferpore ditto	500	200	700	
Patna ditto	1,300	600	1,900	
Gya ditto	1,500	300	1,800	
Bhagulpore ditto	1,250	350	1,600	
Ganges and Darjeeling Road Division	2,300	700	3,000	
Darjeeling Division	2,000	500	2,500	
Total ...	30,850	8,650	39,500	
Live Stock	500	...	500	
Grand Total ...	31,350	8,650	40,000	40,000

GOVERNMENT OF BENGAL.

Appendix C—(Provincial Services)

ESTIMATE OF THE PROBABLE RECEIPTS THAT WILL BE REALIZED BY AND ON ACCOUNT OF THE PUBLIC WORKS DEPARTMENT DURING THE YEAR 1875-76.

Particulars.	Estimate, 1875-76.		Estimate, 1874-75.	
	Amount.	Total.	Amount.	Total.
Revenue,—Provincial.	Rs.	Rs.	Rs.	Rs.
Fines and Refunds	11,000		20,000	
Rent of Public Buildings and Lands	47,000		63,800	
Sales of Produce	1,000		1,500	
„ of Buildings	1,000		1,700	
„ of Tools and and Plant	5,000		2,000	
„ of Old Materials..	2,000		11,000	
Calcutta Maidan Receipts	3,000		...	
		70,000		1,00,000
Total Revenue,—Provincial ..	...	70,000	...	1,00,000

No. 1701.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works (Accounts) Department, under date the 30th March 1875.

PROVINCIAL PUBLIC WORKS BUDGET FOR 1875-76.

Read Resolution of the Financial Department of this Government dated the 12th March 1875, received with that Department's endorsement No. 855, on the Estimates of Receipts and Expenditure from Provincial Services in Bengal for the year 1875-76, in which an assignment of Rs. 25,71,000 has been made to the Public Works Department for expenditure on Provincial Public Works during that year.

Read also Memorandum from this Department, No. 1398 of 15th March 1875, pointing out to the Financial Department the insufficiency of the amount assigned in the above Resolution for expenditure on Provincial Public Works during 1875-76.

Read Resolution of the Financial Department of this Government dated the 17th March 1875, received with that Department's endorsement No. 918, making a further grant to the Public Works Department of Rs. 40,000 from the Provincial Reserve Fund on account of Registration Buildings for the year 1875-76.

Read also Budget-Estimate of this Government for Provincial Public Works for 1875-76, which has been prepared in this Office from the returns submitted by the Superintending Engineers of Circles, as well as the information furnished by the Heads of Departments.

The sum which the Financial Department has been able to make available for the year 1875-76, (Rs. 26,11,000,) is the smallest that has as yet been assigned for the Public Works which are classed as Provincial, and is Rs. 3,53,000 less than the sum granted for the year 1874-75. It is inadequate to meet the many requirements which have been recognized by Government as of importance, and in consequence works of urgency as well as of necessity have been unavoidably omitted from the Budget.

2. The amount which is available for unforeseen and minor works being more limited than usual, Officers and Departments who make requisitions for such works should limit their requirements as much as possible, and the Officers of the Department when preparing estimates must remember, that this year it is especially their duty to study economy in this as in all other respects.

ORIGINAL WORKS.

3. As large a sum as possible has been set aside for Original Works, and by far the larger portion of this amount has been devoted to Civil Buildings, but without meeting even the urgent requirements.

4. In order to provide even in this insufficient manner for Civil Buildings, it has been necessary to restrict the expenditure on roads to a few cases of small amount and of urgency.

5. In order that the exact position of works in progress may be known at an early date, Superintending Engineers will see that every endeavour is made to submit as soon as possible after the 1st April next, the usual statements of expenditure on works in progress as ordered in paragraph 9 of Orders No. 3580 of 28th May 1874. The sum necessary for closing up these works and settling outstanding liabilities will, as far as possible, be met from the grants for Minor Works; but it is a matter of very great importance that all demands of the sort should be known to Government at an early date.

REPAIRS.

6. The grant for Repairs is in excess of the sum allowed in the sanctioned Budget of the current year, but the difference requires no special notice, as the grant for 1874-75 was arbitrarily fixed at a sum below the actual requirements, and the grant in the present Budget is only about what is usual. The requisitions of the Superintending Engineers for repairs are in excess of what is now granted, and after a year of restricted repairs like that now ending, the repair demands may reasonably be heavy, but with proper care and system the amount now granted should be sufficient, so far as buildings are concerned. The cost of roads will be noticed further on.

7. The large amount required for Repairs renders it of great importance to bring this class of expenditure under better control. Alterations have accordingly been made in this part of the Budget, which it is expected will show the items in a more convenient form as regards the Civil and Departmental Officers concerned, and as regards Departmental Officers will admit of better control from the Executive Engineer upwards.

8. The system of effecting repairs, which the Lieutenant-Governor wishes carried out in future, has been laid down in a separate Resolution, and His Honor trusts that these measures will result in increased economy and efficiency. As the demands on the time of the Engineer Staff will be much less than usual in consequence of the small number of Original Works which it is possible to undertake in 1875-76, His Honor expects that advantage will be taken of the opportunity to place the repair arrangements on a better footing.

9. The larger portion of the repair grant is required for roads, and enquiries on this subject were instituted on the preparation of the Budget of the current year. These will be of advantage in several ways, but will not tend to the immediate, or perhaps the eventual reduction of demands on the Public Works Funds. It is found that the brick metalled roads in the neighbourhood of Calcutta are proving insufficient to meet the very heavy and increasing traffic on them, and it will be necessary to substitute stone for brick, for which a considerable sum of money will be required.

ESTABLISHMENTS.

10. The cost of Establishments bears a larger proportion than usual to the expenditure, but it is impossible to make Establishments follow the variations of an annual grant, and it is to be hoped that the grant in future years will be greater. It is a matter of considerable moment as regards the efficient and economical prosecution of Public Works to have the annual grants not liable to violent fluctuations.

11. The sum shown in this Budget for Provincial Establishments has been obtained by deducting from the total cost of the Provincial Public Works Establishments the amount to be realized from various funds for the work done for them by these establishments. The largest amount to be realized is from District Funds, and, in order to keep the establishment expenditure of this Budget within the grant, it will be necessary not to relax the payments required from the District Committee, agreeably to Resolution No. 1209 of 8th instant.

TOOLS AND PLANT.

12. The amount granted is the same as the grant for the preceding year.

PUBLIC WORKS RECEIPTS.

13. There is a decrease of Rs. 30,000 in the amount of Public Works Receipts. It is impossible to find any particular reason for this. The sum total of these receipts is made up of a variety of items, several being in their nature uncertain, and likely to fall off or to vary with the amount of the Budget grant. The entries have been prepared with reference to the actuals of the past year.

With regard to rents it must be observed that the amount is less than the actuals of 1873-74, by the rent of the houses given up for the use of the Campbell Medical School at Sealdah.

ORDER.—Ordered that a copy of this Resolution and of the Budget-Estimate referred to, be forwarded to the several Superintending Engineers of Circles, to the Controller of Public Works Accounts in Bengal, and to the Accountant-General of Bengal, for information and guidance.

Ordered that a copy of the above Resolution and of the Budget-Estimate referred to, be forwarded to the several Commissioners of Divisions, to the Inspector-General of Jails, Lower Provinces, to the Inspector-General of Police, Lower Provinces, to the Inspector-General of Registration, Lower Provinces, to the Surgeon-General, Indian Medical Department, and to the Director of Public Instruction, for information.

Ordered also that a copy of the above Resolution and of the Budget-Estimate referred to, be forwarded to the Financial, Revenue, Judicial and General Departments of this Government for information.

Ordered also that a copy of the above Resolution and of the Budget-Estimate referred to, be forwarded to the Joint Secretary to this Department in the Irrigation Branch for information.

By order of the Lieutenant-Governor of Bengal,

J. E. T. NICOLLS, *Col., R. E.*,

Secretary to the Government of Bengal
in the Public Works Department.

BENGAL BUDGET ESTIMATE OF PETTY CONSTRUCTION AND REPAIRS, 1875-76.

Grant 11, *Public Works—Petty Construction and Repairs, Expenditure.*

No. 2232C, dated Calcutta, the 30th January 1875.

Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

GRANT 11

Public Works.

Petty Construction and Repairs.

	Budget Estimate		Increase	Decrease	Actuals	Regular estimates, 1874-75	Actuals for six months, 1874-75.	Explanatory Remarks
	1875-76	1874-75						
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Land Revenue	15,200	13,790	1,410	....	9,949	..	..	*Note*—The rules prescribed by the Government of Bengal, Public Works Department, circulated with Resolution No 16, dated 2nd January 1875, require that petty repairs to *all* Government buildings borne on the Public Works Books, other than the periodical repairs, and which do not call for skilled supervision or cost more than Rs 1 000 for each building, or set of buildings, shall be done by the Civil Department, and *provided for in the civil estimates* The additional expenditure which will thus be thrown on the Civil Department has not been communicated by the Public Works Department, and so has not been provided for in this estimate The Public Works Secretariat might be asked to furnish it, as its budget should be reduced by a similar amount
Forest		.	....	..	..	..	..	
Excise on spirits and drugs	23,200	24,010	....	810	25,931	...	....	
Assessed taxes			....	..	1	....	....	
Customs	900	700	200	....	2,002	....	....	
Salt	1,900	2 500		600	1,884		..	
Stamps					....	....	....	
Administration	1,020	510	510	.	101	...	..	
Minor Departments	1,080	600	480	....	988	....	..	
Law and Justice	20,160	21,781		1,681	18,175			
Ecclesiastical	.		....	..	...		.	
Political			....	..	10			
Total, Public Works—Petty Construction and Repairs	63 400	63,891	2,600	3,091	59,041	55,000	18 747	

Net decrease in 1875 76, Rs 491

Details.

	Local estimate, 1875-76		Budget estimate, 1875-76		Sanctioned estimate, 1874-75		Actuals, 1873-74	Regular estimates, 1874-75	Actuals for six months, 1874-75	Explanatory Remarks
Land Revenue	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Collectors and Deputy Commissioners	...	17,212		15,200		13,790	9 949		...	Special provision has been made by local officers for repairs to Sub divisional buildings in Furreedpore (Rs 1 300) and Lohardugga (Rs 1 400)
Forest	....									
Excise on spirits and drugs	....	23,220		23,200		24,010	25,931		.	
Assessed taxes	.	. .		.			1		.	
Customs		910	.	900	.	700	2 002	.		Repair of Customs' sheds at Balasore
Salt		1,900	..	1,900		2,500	1,884			A small decrease in Chittagong and Cuttack
Stamps		50		.			.	.		
Administration										
Civil Secretariat			..	..	..	..	7	.		
Board of Revenue	60	.	60		50		20			
Office of Account and Audit		.								
Commissioners	960		960		460		74			Rs 500 have been asked for by the Commissioner of the Cooch Behar Division
Total		1,020		1,020		510	101			
Minor Departments										
Botanical Garden			50				54		..	Provision made with reference to actual expenditure in 1873-74.
Meteorological Department	510		500		600		165			
Cinchona Plantation	..		500	..			740			Ditto ditto
Collection of Statistics	.	.	30		.		29			Ditto ditto
Total	..	510		1,080	...	600	988	.		

	Local estimate, 1875-76		Budget estimate, 1875-76		Sanctioned estimate 1874-75		Actuals, 1873 74	Regular estimates, 1874-75	Actuals for six months, 1874-75	EXPLANATORY REMARKS
Law and Justice	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Justices of the Peace .		..	200				292			Provision made with reference to actual expenditure in 1873 74.
High Court .. .			400				489			Ditto . ditto
Civil Courts .	10,814		10,800	....	13,165	. .	10 596			
Criminal Courts	8,409		8 400	.	7,916		3,322			Larger amounts required in Cuttack and Chittagong Hill Tracts
Small Cause Courts	320		300		700		3,476		..	Smaller amounts asked for by local officers
Total		19,543		20,100		21,781	18,175	.		
Marine					.		.			
Ecclesiastical .				...	.	.				
Political			.				10	.	.	
Grand total, Public Works—Petty Construction and Repairs		64,36[illegible]		63,400	.	63,891	59 041		.	

BENGAL BUDGET ESTIMATE OF PETTY CONSTRUCTION AND REPAIRS, 1875-76.

Grant 11, *Public Works—Petty Construction and Repairs, Expenditure.*

No. 2232C, dated Calcutta, the 30th January 1875.

Memo. by—H. A. Mangles, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department.

GRANT 11.

Public Works.

Petty Construction and Repairs.

	Budget Estimate. 1875-76.	Budget Estimate. 1874-75.	Increase.	Decrease.	Actuals.	Regular estimates, 1874-75	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	
Land Revenue	15,200	13,790	1,410	....	9,949	....	....	*Note.*—The rules prescribed by the Government of Bengal, Public Works Department, circulated with Resolution No. 16, dated 2nd January 1875, require that petty repairs to *all* Government buildings borne on the Public Works Books, other than the periodical repairs, and which do not call for skilled supervision or cost more than Rs 1,000 for each building, or set of buildings, shall be done by the Civil Department, and *provided for in the civil estimates* The additional expenditure which will thus be thrown on the Civil Department, has not been communicated by the Public Works Department, and so has not been provided for in this estimate. The Public Works Secretariat might be asked to furnish it, as its budget should be reduced by a similar amount.
Forest	..	....	....	....	....	....	....	
Excise on spirits and drugs	23,200	24,010	....	810	25,931	....	....	
Assessed taxes		....	....	....	1	....	....	
Customs	900	700	200	....	2,002	....	....	
Salt	1,900	2,500	.	600	1,884	....	....	
Stamps		.. .		.. .	....	....	....	
Administration	1,020	510	510	....	101	....	....	
Minor Departments	1,080	600	480	....	988	....	.. .	
Law and Justice	20,100	21,781	.	1,681	18,175	....	.	
Ecclesiastical		.. .	....	....	....	.. .	..	
Political	. ..	...	....	....	10	....	.. .	
Total, Public Works—Petty Construction and Repairs	63,400	63,891	2,600	3,091	59,041	55,000	18,747	

Net decrease in 1875-76, Rs. 491.

Details.

	Local estimate, 1875-76.		Budget estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimates, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks
Land Revenue.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs	
Collectors and Deputy Commissioners	....	17,213		15,200		13,790	9,949	....	....	Special provision has been made by local officers for repairs to Sub-divisional buildings in Furcedpore (Rs 1,300) and Lohardugga (Rs 1,400).
Forest	....					.	.	. .	.	
Excise on spirits and drugs	....	23,220	.	23,200	.	24,010	25,931	..	. ..	
Assessed taxes	..	.. .	..	. .	.	...	1	....	....	
Customs	. .	910	...	900	. .	700	2,002	.. .		Repair of Customs' sheds at Balasore.
Salt	.	1,900	....	1,900	.	2,500	1,884	.	..	A small decrease in Chittagong and Cuttack.
Stamps	. .	50	..	..	.	..	.	.. .	.	
Administration										
Civil Secretariat	. .	.	..	.. ..	.....	....	7	..		
Board of Revenue	60	. ..	60	.	50	..	20	. .	.	
Office of Account and Audit	...	..	..	..	.	.	..	.. .	...	
Commissioners	960		960	..	460		74			Rs 500 have been asked for by the Commissioner of the Cooch Behar Division
Total	..	1,020	....	1,020	..	510	101	..		
Minor Departments.										
Botanical Garden	.		50		.	.	54	.	....	Provision made with reference to actual expenditure in 1873-74.
Meteorological Department	510	.	500		600	.	165	.	..	
Cinchona Plantation	.	.	500	....	..	...	740		.	Ditto ditto.
Collection of Statistics	.	. ..	30		...	.	29		...	Ditto ditto.
Total	...	510		1,080	....	600	988	.	. .	

	Local estimate, 1875-76.		Budget estimate, 1875-76.		Sanctioned estimate 1874-75.		Actuals, 1873-74.	Regular estimates, 1874-75.	Actuals for six months, 1874-75.	EXPLANATORY REMARKS
Law and Justice.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Justices of the Peace	....	...	200	.	....	....	292	...	.	Provision made with reference to actual expenditure in 1873-74.
High Court	...	..	400	....	. ..	. ..	489	...	..	Ditto · ditto.
Civil Courts	10,815	...	10,800	....	13,165	....	10,596	....	....	
Criminal Courts	8,409	.. .	8,400	....	7,916	..	3,322	. ..	.	Larger amounts required in Cuttack and Chittagong Hill Tracts.
Small Cause Courts . ..	820	....	300	.	700	..	3,476	....	....	Smaller amounts asked for by local officers.
Total ..	....	19,543	..	20,100	.	21,781	18,175	.....	....	
Marine	....	....	...	....	....	....	....	..	. ..	
Ecclesiastical	. ..	...		....	....	....	....	..	..	
Political	..	...	..	..	....	....	10	...	....	
Grand total, Public Works—Petty Construction and Repairs .	. .	64,365	...	63,400	....	63,891	59,041	....	..	

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 12th February 1875.

READ—

Memorandum No. 2232C, dated the 30th January 1875, from the Accountant-General submitting the budget estimate for 1875-76 for "Petty Constructions and Repairs" of buildings belonging to departments which are provided for in the Imperial Budget Estimates.

	Rs.
THE sanctioned grant under this head for 1874-75 was ...	63,891
The Accountant-General has not given the details of the regular estimate for 1874-75, but has put down a lump-sum of	55,000
But the actuals of 1873-74 were	59,041
The local estimate for 1875-76 amounts to	64,365

The Accountant-General in a note within the budget, has remarked that as petty constructions and repairs to all Government buildings should be done by the Civil Department, the Department of Public Works budget should be reduced by the amount of general expenditure sanctioned for the purpose, and that an appropriate provision should be made in this budget. But as the Department of Public Works will not budget for any Petty Construction and Repairs, no reduction in the departmental estimates will be necessary. The Lieutenant-Governor considers that a grant of Rs. 63,400, as estimated by the Accountant-General, will be sufficient for 1875-76, and is accordingly pleased to pass that sum.

2. The details of this grant are given below :—

	Actuals of 1873-74	Sanctioned grants for 1874-75.	Local estimate for 1875-76.	Grants now made for 1875-76.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	9,919	13,790	17,212	15,200
Forest	....	.....	.....	.
Excise on spirits and drugs	25,931	24,010	23,220	23,200
Assessed Taxes	1	.....	.....	... .
Customs	2,002	700	910	900
Salt	1,884	2,500	1,900	1,900
Stamps	.	. .	50	. ..
Administration	101	510	1,020	1,020
Minor Departments	988	600	510	1,080
Law and Justice	18,175	21,781	19,543	20,100
Ecclesiastical	.....	.....	.....	.....
Political	10	.....	.. ...	.
Total ...	59,041	63,891	64,365	63,400

ORDER.—Ordered that a copy of the above Resolution be forwarded to the Accountant-General and Public Works Department of this Government, and to the Revenue and Judicial Departments of this office, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

No. 460.

COPY forwarded to the Accountant-General and Public Works Department of this Government, and to the Revenue and Judicial Departments of this office, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 12th February 1875.

COPY forwarded to

No. 1012C, dated Calcutta, the 15th March 1875.

From—H. A. MANGLES, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

REFERRING to the remarks recorded in paragraph 1 of the Government resolution dated 12th ultimo, forwarded under your endorsement No. 460 of the same date, I have the honor to point out that my budget estimate of petty construction and repairs for 1875-76 does not contain any provision for the charge which will now be thrown on the civil department by the rules promulgated by the Government of Bengal, Public Works Department, under date the 2nd January 1875, No. 16, by which civil officers have to arrange for the execution of petty construction and repairs, not exceeding Rs. 1,000 in amount for each building, to Government buildings borne on the public works books, which have hitherto been undertaken by public works officers and adjusted in the accounts of that department. Although the Public Works Department will not budget for any petty construction and repairs, an increase to the civil estimate will be necessary, it having been framed according to the requirements of the department in past years, and the amount will not be sufficient to meet the additional demands which will be made by district officers.

FINANCIAL DEPARTMENT.

FINANCE No. 959.

CALCUTTA, THE 20TH MARCH 1875.

FROM H. J. S. COTTON, ESQ.,

Acting Junior Secy. to the Govt. of Bengal,

TO THE ACCOUNTANT-GENERAL.

SIR,

I AM directed to acknowledge the receipt of your letter No. 1012C, dated 15th March 1875, pointing out that the budget estimate of "petty construction and repairs" contains no provision for the charges that will now be thrown on the Civil Department under the recent rules of the Public Works Department, by which civil officers are to arrange for the execution of works not exceeding Rs. 1,000 to buildings borne on the books of the Public Works Department which have hitherto been undertaken by Public Works officers and adjusted in the accounts of that department; and suggesting that an increase to the civil estimate will therefore be necessary to meet the demands made by district officers.

2. In reply, I am to say that the provision which has been made in the departmental budgets for 1875-76 will meet the charges for minor repairs to departmental buildings; and that the budget estimate for "petty construction and repairs" appears to be sufficient to meet the charges on account of imperial buildings during 1875-76.

I have the honor to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

C. E. G.

No. 9900, dated Calcutta, the 27th February 1875.

From—H. A. MANGLES, Esq., Accountant-General of Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

REFERRING to your No. 1263—Q.A., dated 2nd instant, I have the honor to inform you that it has been ascertained from references made to local officers that the difference between the amount estimated for ground rents in 1874-75, and the assignment for the charge sanctioned by the Government of India, arises partly from omissions in the returns of the annual charge for ground rent rendered to this office, with reference to which the Government assignment was fixed, and partly to provision being made in the estimates to cover arrear payments, as well as unforeseen charges.

2. I enclose a statement shewing details of a further sum of Rs. 1,178-10-1 for which an additional assignment is required.

Supplementary statement showing the amount of ground rent for lands occupied for Government buildings or other purposes debited to Imperial Revenues.

DISTRICTS.	Designation of officers by whom rent is paid.	Purpose for which the land is required.	Annual amount of ground rent.	Number and date of order sanctioning payments of rent.
		LAND REVENUE.		
			Rs. A. P.	
Maldah	Collector	Cutchery compound	4 4 0	Government order No. 2421, dated 28th September 1859.
Moorshedabad ...	Ditto	.....	615 5 6	Board of Revenue's order, dated 17th February 1807.*
Mymensing	Ditto	Jamalpore Sub-Divisional office.	37 8 0	Bengal Government No. 227, dated 10th September 1853.
Goalpara	Deputy Commissioner	Cutchery house	105 0 0	
		Total ...	762 1 6	
		EXCISE.		
Backergunge	Collector	Distillery building	14 0 0	
Balasore	Ditto	Ditto	26 13 0	Board's letters Nos. 902, 2010 and 1040, dated 26th August 1865, 30th April 1867 and 31st March 1869 respectively.
Midnapore	Ditto	Ditto	19 4 9	Board's order of different dates.
Moorshedabad	Ditto	Ditto	81 15 0	Orders not traceable.
Maunbhoom	Deputy Commissioner	Ditto	93 0 0	
Mymensing	Collector	Ditto	17 7 9	Rs. 8 sanctioned in Government letter dated 24th June 1845 and 5th October 1859, the authority for the balance Rs. 9-7-9 is not traceable.
Pooree	Ditto	Ditto	3 0 0	Order not traceable, probably in 1847.
Purneah	Ditto	Ditto	37 1 3	Board's orders, dated 8th March 1862, and 8th August 1865, and Commissioner's Nos. 100 and 100, dated 20th and 23rd April 1861.
24-Pergunnahs	Ditto	Ditto	10 0 0	
		Total ...	302 11 9	
		ADMINISTRATION.		
Cooch Behar	Commissioner ...	Bhootea Interpreter	2 0 0	
		17 LAW AND JUSTICE. CIVIL COURTS.		
Purneah	Commissioner ...	Bazitpore Moonsiff's Court ...	2 12 1	Authority not traceable.
Shahabad	Ditto	Sasseram ditto ,, ...	4 0 9	
		Total ...	6 12 10	
		CRIMINAL COURT.		
Goalpara	Deputy Commissioner	Cutchery house	105 0 0	
		Grand Total ...	1,178 10 1	

* This allowance was assigned for the Dutch town of Coloapore from the time it was annexed to the District of Mooshedabad.

W. H.

Bengal Budget Estimate of Rents, Rates, and Taxes, 1875-76.

Grant XII.—*Rents, Rates, and Taxes.*

No. 2306C., dated Calcutta, the 17th February 1875.

Memo. by—E. W. Kellner, Esq., Offg. Deputy Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Revenue Department, with a detailed statement of municipal rates and taxes.

Grant XII.—*Rents, Rates, and Taxes.*

Details.	Budget estimate. 1875-76.	Budget estimate. 1874-75.	Increase.	Decrease.	Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	10,600	11,805	.....	1,205	9,914			
Forest	840	.....	840	.....	80			
Excise	1,270	2,330	.....	1,060	1,078			
Customs	840	840	.....	.....	485			
Salt	120	120	.....	.....	97		25,285	
Administration	6,800	11,410	.....	4,610	10,330			
Minor Departments	3,400	3,400	.....	.....	1,589			
Law and Justice	19,350	29,525	.....	10,175	31,344			
Marine	6,000	6,000	.....	.....	6,024			
Ecclesiastical	600	600	.....	.....	.....			
Municipal rates and taxes	1,31,820	1,22,600	9,220	.....	1,14,231		58,975	
Total Rents, Rates, and Taxes ..	1,81,700	1,88,690	10,060	17,050	1,75,772		84,260	

Net decrease in 1875-76 ... ... Rs. 6,990.

DETAILS.

	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
LAND REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors' Establishments.										
Ground rent	.....	3,483	.....	3,160	.....	3,430	7,832			Over-estimated in 1874-75.
Office and house rent	.....	3,755	.....	3,750	.....	4,020				
House allowance	4,255									Provisions for sub-divisional office in Darjeeling not required.
Deduct moiety of allowance provided under Criminal Courts	2,127	2,128	.....	2,130	2,915	2,015	2,082	....	.....	Provisions for the Terai sub-divisional office, as also house allowance in Burdwan and Moorshedabad, not required.
Demarcation Survey.										
Office and house rent	1,560	1,560	.....	1,560	.....	1,440	.....			A first provision of Rs. 120 for Burdwan
Total Land Revenue ...	.....	10,926	... .	10,600	..	11,805	9,914	..	....	
FOREST.										
Office and house rent	840	840	840	840	.....	.....	80	.....	.....	Entered in accordance with letter from Government of Bengal, No. 3650, dated 21st December 1874.
EXCISE ON SPIRITS AND DRUGS.										
Ground rent	1,505		1,240		1,850					Local figures too high in 1874-75.
Office and house rent	30	1,535	30	1,270	480	2,330	1,078	.	... ..	House rent for Monghyr not required, the office having been moved into a Government building.
CUSTOMS.										
Ground rent	236		240		240					
Office and house rent	.....	236	600	840	600	840	485	.....	...!	
SALT.										
Ground rent	73		73		70					
Office and house rent	48	121	47	120	50	120	97	.....	.....	

Details.	Local estimate, 1875-76.		Accountant-General's estimate, 1875-76.		Sanctioned estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.	Actuals for six months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ADMINISTRATION.										
Civil Secretariat.										
Office and house rent	.....	2,000	2,000	.....	.....	6,600	5,374	.....	.....	One-third of the rent of No. 22, Chowringhee Road. See letter from Government of Bengal, No. 3154, dated 2nd October 1874.
Commissioners.										
Ground rent	116		120		130					
Office and house rent	4,680	4,796	4,680	6,800	4,680	4,810	4,956			Erroneous estimate by Commissioner of Rajshahye in 1874-75.
Total Administration ...	.....	6,796	.....	6,800	.....	11,410	10,330	.....	.....	
MINOR DEPARTMENTS.										
Emigration.										
Office and house rent	1,200	.....	1,200	.....	1,200	.....	1,420	.....	.....	
Public Exhibitions and Fairs.										
Ground rent	170	.....	170	.....	170	.....	169	.....	.....	
Cinchona Plantations.										
House allowance	2,025	.....	2,030	.....	2,030	.....	.....			
Total Minor Departments ...	.	3,395	. .	3,400	.....	3,400	1,589	.....	.....	
LAW AND JUSTICE.										
High Court.										
Office and house rent	.....		.....		.....		.....			
House allowance	960	960	960	960	960	960	960	.....	.....	
Civil Courts.										
Ground rent	682		680		730					
Office and house rent	3,430	4,112	3,430	4,120	5,400	6,130	2,829	.....	.....	Midnapore courts removed into the new Government building.
Criminal Courts.										
Ground rent	1,647		1,200		1,440		5,944			Over-estimated in 1874-75. An item appertaining to Forest Department taken under this head in Darjeeling estimate in 1874-75.
Office and house rent	6,006		6,000		6,200					
House allowance	2,127	9,780	2,130	9,330	2,915	10,555	2,164			A fluctuating charge.
							8,108	.....	.	
Small Cause Courts.										
Presidency.										
House and office rent	.....		.....		7,200					No provision required, the court having removed into the new Government building.
House allowance	... .	.....	.....	.....	.....	7,200	14,400	.....	.....	
Mofussil.										
Office and house rent	1,620		1,620		1,360					
House allowance	. ....	1,620	. ...	1,620	... ..	1,360	1,857			
Total Small Cause Courts ...	.....	1,620	.....	1,620	.....	8,560	16,257	.....	.....	
Law Officers.										
Office and house rent	1,880	.....	1,880	.....	.....	1,880	1,750	.....	.....	
Coroner.										
Office and house rent	1,440	3,320	1,440	3,320	.....	1,440	1,440			
Total Law and Justice ...	.....	10,793	.....	10,850	.....	20,525	31,344	.....	.....	
MARINE.										
Office and house rent	.....	6,000	.....	6,000	.....	6,000	6,024	.....	.....	
ECCLESIASTICAL.										
Office and house rent	600		600		600					
Ground rent	60	660	60	660	60	660				
Total Rents ...	.....	50,301	.....	49,880	.....	65,090	61,541	50,000	25,285	
RATES AND TAXES										
Justices of the Peace, Calcutta	60,606		60,606		61,071					Police and lighting rates increased.
Suburban Municipality	11,171		11,171		11,151					
Howrah "	16,111		16,111		16,109					
District Officer	34,931	1,31,819	34,932	1,31,820	33,369	1,22,600	1,14,231	1,20,000	58,975	Details shown in separate statement, with explanations.
and Total Rents, Rates, and Taxes.	.....	1,82,120	.....	1,81,700	.....	1,88,690	1,75,772	1,70,000	84,260	

Detailed Statement of Municipal Rates and Taxes for 1875-76.

Details.	Sanctioned Estimate, 1874-75.		Estimate, 1875-76.		Explanations of Increase and Decrease.
	House rate on Government buildings.	Police, lighting, and water rate.	House rate on Government buildings.	Police, lighting, and water rate.	
Calcutta Justices of the Peace.	Rs.	Rs.	Rs.	Rs.	
High Court	6,720	7,980	7,140	8,400	
New Opium Godown	1,536	1,824	1,632	1,920	
Stamp and Stationery Office	918	1,092	976	1,148	
Custom House	6,240	7,290	6,630	7,800	
Board of Revenue	768	912	816	960	
Madrissa College	384	456	408	480	
Bengal Secretariat, Judicial Department	768	912	816	960	
Ditto, Revenue ditto	576	684	612	720	
Ditto, Miscellaneous ditto	.....	250	.....	500	
Bethune Hindoo Female School and Residence	326	388	347	408	
Courts of the Police and Honorary Magistrates	384	240	408	240	
Writers' Building	3,701	3,666	3,932	3,816	
Medical College	1,440	1,710	1,530	1,800	
Colootollah Branch School	144	171	153	180	
Calcutta New Hare School	240	285	255	300	
Calcutta University	480	570	.....	.....	India.
Medical College Hospital	1,728	2,052	1,836	2,160	
Presidency College	768	912	816	960	
Kidderpore Parsonage	144	81	153	180	
Government Timber Yard	960	540	1,020	1,200	
Civil Architect's Department	192	108	240	240	
Inspector-General of Police, Lower Provinces	.....	369	.....	390	
Calcutta Small Cause Court	.....	1,062	2,040	2,400	
Presidency Commissioner	.....	.....	.....	220	
Master Attendant's Office	.....	.....	.....	500	
Total ..	28,417	33,554	31,724*	37,882	* The house and police rates have been increased from 8 to 8½ and 2½ to 3 per cent in 1875-76 respectively.
Total Calcutta Justices of the Peace ...	....	61,971	.	69,606	
Suburban Municipality.					
North Suburban Police Court	108		108		
Sealdah Lock Hospital Building	90		.....		Included in 1874-75; the fuller details now given shew that it is not a Government charge.
Dhullanda Native Lunatic Asylum	630		630		
Presidency General Hospital	1,125		1,125		
St. James' Parsonage	113		113		
Sealdah Tenanted House	72		72		
Suburban Small Cause Court	180		180		
North Suburban Police Court	135		135		
Bhowanipore European Asylum	360		360		
Alipore Jail Hospital	157		157		
" " Premises	1,125		1,125		
" " Superintendent's residence	360		360		
" " Manufactory	414		414		
Sunderbun Commissioner's Office	56		56		
Deputy Collector's Office	38		38		
District School Committee-room	19		19		
Sudder Moonsiff's Court	180		180		
24-Pergunnahs Magistrate's Court	180		180		
South Suburban Police Court	90		90		
24-Pergunnahs Deputy Collector's Office	180		180		
Ditto Collector's Office	112		112		
Deputy Collector's Office	23		23		
Carried over ...	5,747	61,971	5,657	69,606	

Details.	Sanctioned estimate, 1874-75.		Estimate, 1875-76.		Explanations of Increase and Decrease.
	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	5,747	61,071	5,657	69,606	
Suburban Municipality—(*Continued.*)					
Belvedere House	900		900		
Lieutenant-Governor's Cavalry Stable	72		72		
Kidderpore Dock Yard	3,150		3,150		
Ditto Superintendent's residence	180		180		
24-Pergunnahs Judge's Court	292		405		Additional building.
Deputy Magistrate's Office	27		27		
Manictollah Distillery	427		427		
Alipore Distillery	338		338		
Salt Chowkee House	9		9		
Prisoners' houses	9		6		
		11,151		11,171	
Howrah Municipality.					
Salt Chowkey	3		3		
" Golas	12,810		12,810		
Pucca building leased out	63		63		
" " Police Line	180		191		
" " Old Post Office	11		11		
" " Cutcherry	756		756		
Magistrate's dwelling-house	277		277		
Government School	139		139		
Jail	403		403		
1 Pucca house leased out	13		13		
" "	13		13		
" "	7		7		
Botanical Garden	1,425	16,109	1,425	16,111	
Districts.					
Bhagulpore	404		685		Increase for central jail and cess on Government lands and buildings under the Road Cess Act. Additions to Small Cause Court buildings and two buildings omitted by Collector in 1874-75. Cess on Government buildings under Road Cess Act.
Monghyr	661		734		
Purneah	767		792		
Doomka	30		30		
Bankoora	786		850		
Beerbhoom	296		296		Normal School and jail store-house at Sudder station, and increase of assessment in town of Bishenpore.
Burdwan	2,066		2,066		
Hooghly	1,164		1,340		For a bungalow on the Howrah Ghât Road.
Midnapore	1,334		1,334		
Chittagong	1,675		1,522		
Tipperah	1,385		1,289		Decreased assessment in Brahminburriah sub-division.
Ditto Hills	....		65		Tax under the Rajah's Municipal Act.
Noakholly	360		360		
Cuttack	732		768		House cess under Road Cess Act.
Balasore	488		458		Decrease of assessment on salt gola.
Pooree	222		222		
Dacca	2,422		2,524		A new lock-up and increase of tax on jail garden Also house cess of the Moonsheegunge and Manickgunge cutcherries under the Road Cess Act.
Backergunge	459		592		
Furreedpore	456		456		First provision for buildings at Dowlutkhan Nulchitta, Putnahah and Bowful.
Mymensing	783		1,008		Revision of assessment in the towns of Kishoregunge, Jamalpore, Bagitpore, and Sherepore.
Nuddea	1,346		1,331		
Jessore	833		833		
24-Pergunnahs	620		960		Provision not made for some buildings in 1874-75 and increase in the Barasat, Barripore, Buseerhat, and Sathkhira sub-divisions.
Calcutta	23		35		Lighting rate on Sulkea Distillery building not estimated in 1874-75.
Patna	4,063		4,038		Decrease under opium building, against an increase under school building.
Chumparun	68		68		
Sarun	719		719		
Shahabad	878		878		
Tirhoot	1,065		1,065		
Gya	734		735		
Carried over ...	27,929	89,231	28,052	96,888	

Details.	Sanctioned estimate, 1874-75.		Estimate, 1875-76.		Explanations of Increase and Decrease.
	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	27,929	89,231	28,052	96,888	
Districts—(*Continued.*)					
Moorshedabad	2,308		2,308		
Dinagepore	408		408		
Maldah	129		137		Cess on buildings under Road Cess Act.
Pubna	306		393		Increase of assessment at Sudder station.
Rajshahye	695		687		Increase at Rampore Bauleah against provision in 1874-75 for a new sub-division not required.
Rungpore	270		318		First provision for Joint-Magistrate's court-house.
Bogra	444		456		For Normal School building.
Lohardugga	409		409		
Manbhoom	474		609		Increase for new court-house at Purulia and buildings at Raghunathpore. The increase is from 1874-75, but the estimate not being then at hand, the figures of 1873-74 had to be taken.
Hazareebagh	952		952		
Darjeeling	192		192		
		33,516		34,931	
Grand Total ...	.....	1,22,747	.....	1,31,819	

FINANCIAL DEPARTMENT.

FINANCE No 875.

CALCUTTA, DATED THE 15TH MARCH / ISSUED THE MARCH } 1875

FROM H. J. S. COTTON, ESQ.,

Acting Junior Secy. to the Govt. of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

SIR,

WITH reference to your letter No. 1489, dated the 28th February 1874, sanctioning the transfer to Provincial Services of all ground-rent charges, except those of the Forest Department, with an additional assignment of Rs. 6,300, I am directed to submit herewith copy of a letter* and a statement forwarded by the Accountant-General, reporting the details of a further sum of Rs. 1,178-10-1 which were omitted in the return submitted with his letter No. 815C, dated 20th November 1873, on the basis of which the assignment was fixed. I am accordingly to solicit, with reference to the conditions stated in paragraph 2 of your letter, that a further sum of Rs. 1,180 in round numbers may be added to Provincial Services to cover the charges now shown by the Accountant-General.

* No 990C, dated 27th February 1875

I have the honor to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 3rd March 1875.

READ—

Memorandum No. 2306C, dated 17th February 1875, from the Accountant-General, submitting the Budget Estimates of Rents, Rates, and Taxes for 1875-56.

The present budget compares with the sanctioned grants for 1874-75, as below :—

	Budget Estimate		Increase.	Decrease
	1875-76	1874-75		
	Rs.	Rs.	Rs.	Rs.
Land Revenue	10,600	11,805		1,205
Forest	840		840	1,060
Excise	1,270	2,330		.. ..
Customs	840	840	.	..
Salt	120	120		.....
Administration	6,800	11,410	... ..	4,610
Minor Departments	3,400	3,400		... .
Law and Justice	19,350	29,525		10,175
Marine	6,000	6,000		
Ecclesiastical	660	660		.....
Municipal rates and taxes .	1,31,820	1,22,600	9,220	.. ...
Total	1,81,700	1,88,690	10,060	17,050

As regards the items of increase and decrease, the Lieutenant-Governor accepts the explanations offered by the Accountant-General, subject to the following remarks.

LAND REVENUE.

Under this head there is a decrease of Rs. 1,205 as compared with the sanctioned grant for the current financial year. The decrease is chiefly due to the absence of provision for the sub-divisional office in Darjeeling and the Terai, and on account of house allowance in Burdwan and Moorshedabad. The Accountant-General's figures are accepted.

FORESTS.

There is an increase of Rs. 840 under this head, owing to the provision of office rent for the Forest Department as noted on the margin. This increase was authorised under Government order No. 3650, dated 21st December 1874, and the Accountant-General's figures will therefore stand. Rs. 1,000 will have to be added to this head as a moiety of one-third of the house rent of No. 22 Chowringhee Road, occupied by the office of Conservator of Forests, the remaining Rs. 1,000 being charged to Minor Departments.

	Rs
Darjeeling division	240
Julpigoree " .	240
Chittagong "	240
Palamow "	120
Total	840

ADMINISTRATION.

Under this head the Accountant-General estimates Rs. 2,000 as one-third of the rent of the house occupied by the Director of Public Instruction, the Conservator of Forests, and the Meteorological Reporter, the remaining two-thirds being chargeable to the Education Budget. The Lieutenant-Governor does not understand why this sum is debited to the Civil Secretariat, and the amount has accordingly been struck out from this head and entered in equal portions under the heads of "Forest" and "Minor Departments."

Minor Departments.

Under this head the Accountant-General has provided for an expenditure of Rs. 3,400, to this must be added Rs. 1,000 as the moiety of one-third of the house rent occupied by the office of the Meteorological Reporter.

Law and Justice.

Under this head Rs. 19,350 are provided against the sanctioned grant of Rs. 29,525 for 1874-75. The decrease of Rs. 10,175 is attributable to the saving of Rs. 7,200 by the accommodation of the Calcutta Small Couse Court in the new building, and of Rs. 2,000 by the removal of the Midnapore Courts into the new Government buildings.

Municipal Rates and Taxes.

For this head Rs. 9,220 are asked for in excess of the budget grant of Rs. 1,22,600 for the current year. This increase is chiefly due to the increase in Municipal Police and lighting rates. The Lieutenant-Governor accepts the Accountant-General's estimate.

The estimates for 1875-76 as now sanctioned will stand as below :—

Headings	Accountant General's estimate, 1875 76	Sanctioned estimate, 1875 76
	Rs.	Rs
Land Revenue	10,600	10,600
Forest	840	1,840
Excise	1,270	1,270
Custom	840	840
Salt	120	120
Administration	6,800	4,800
Minor Departments	3,400	4,400
Law and Justice	19,350	19,350
Marine	6,000	6,000
Ecclesiastical	660	660
Municipal rates and taxes	1,31,820	1,31,820
Total	1,81,700	1,81,700

Order.—Ordered that a copy of this Resolution be forwarded to the Accountant-General and the Public Works Department of this Government, and to the Judicial, Revenue, and General Departments of this Office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Junior Secretary to the Govt. of Bengal.

No. 712.

Copy forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Junior Secretary to the Govt. of Bengal.

Calcutta,
The 3rd March 1875.
B. E.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 12th March 1875.

READ—

The Resolution of the 2nd May 1874 on the estimates of receipts and expenditure relating to the Provincial Services of Bengal for the year 1874-75.

Read also—

The estimates of the several heads of Provincial Service for 1875-76, as submitted by the Accountant-General, Bengal.

The Resolutions recorded on the above estimates by the Lieutenant-Governor.

The Resolution of last year showed an opening balance of £100,000, and it was anticipated that the income of 1874-75 would be fully equal to the charges of the year. If these anticipations had been fulfilled, the year 1874-75 would close with a balance not less than that with which it opened.

The estimate, however, made no provision for the expenditure on relief works, except in the medical branch; nor was the estimate intended in itself to be anything more than an approximation to the correct figures. It was believed that the expenditure of 1873-74 had resulted in a provincial deficit of £150,000: and credit being taken for the grant of £250,000 from imperial funds, it was assumed that the opening balance, and consequently the closing balance, of 1874-75 would be about the sum stated above.

It has now been ascertained that though the expenditure in 1874-75 did not exceed the estimates, the opening balance was below the sum for which credit had been taken, while the receipts in several departments fell short of the sums expected. The nominal opening balance was £36,347; but against this must be placed a debt head of £17,171, leaving the balance actually available only £19,176 on the 1st April 1874. It is not, however, necessary to take this deduction into further account, as the amount should have been recovered by this time, and the figures furnished by the Accountant-General accordingly show £36,347 as the opening balance of the year. The receipts of the year, as accurately as can be ascertained up to the present date, amount to £1,351,505: and the provincial expenditure has been £1,387,384; showing an excess of expenditure over income to the extent of £35,879. This excess being met from the opening balance, the year closes with a nominal balance of £468.

His Excellency the Governor-General in Council has been pleased to place to the credit of the Government of Bengal a further sum of £250,000 on account of expenditure on famine relief works, and this amount has been credited to provincial reserve, and is treated of in the Resolution on the local funds budget.

The estimates for the year 1875-76 will stand as follows: the figures of the year 1874-75 as ascertained up to date being reproduced for each department for the sake of comparison. It will be observed that these figures differ in some respects from those quoted in the Resolution of the 2nd May 1874, and especially that there is a large reduction in the amount of the imperial assignment for provincial services, owing to the separation of the province of Assam from Bengal.

RECEIPTS.	Estimate for 1875-76.	Estimate for 1874-75.	CHARGES.	Estimate for 1875-76.	Estimate for 1874-75.
	£	£		£	£
Opening balance	468	36,347			
Allotment from Imperial revenues ...	1,104,100	1,104,800			
Jails	95,725	95,093	Jails	172,884	167,600
Registration	65,100	48,600	Registration	46,810	33,660
Police	6,895	5,837	Police	418,339	410,877
Education	47,180	46,880	Education...	261,401	254,712
Medical	15,940	16,659	Medical	143,272	129,236
Printing	5,789	5,479	Printing	37,760	35,552
Miscellaneous	9,100	6,757	Miscellaneous	46,122	34,089
Public Works	7,000	10,000	Public Works	257,100	296,400
Contribution from Provincial Reserve	50,901	11,400	Petty construction and repairs ...	6,340	6,339
			Rent, rates, and taxes	18,170	18,869
Total ...	1,408,198	1,387,852	Total ...	1,408,198	1,387,384
			Closing balance	Nil	468
			Total ...	1,408,198	1,387,852

The result is that the charges of the year will absorb the entire provincial receipts, as well as the small opening balance of £468. This, however, is a mere matter of account, as there is a considerable margin under the head of provincial reserve which will be available for any special exigencies that may arise. It appears more convenient, instead of keeping one balance under provincial services and another under provincial reserve, to adjust the receipts and expenditure of the several departments of provincial services so as to balance each other, and to keep a single reserve for special or unforeseen expenditure, and for this purpose a grant of £ 50,901 has been made from the Provincial Reserve Fund to the Provincial Services Budget.

The items of increase and decrease in the several provincial departments have been reviewed in the Resolutions recorded upon the departmental estimates, and only the general results need be referred to here.

Jails.

There is an increase in expenditure to the amount of £5,267, and this is only partially balanced by increased receipts. The net cost has accordingly risen from £72,523 to £77,159. The increase is almost entirely from larger expenditure on district jails, as the charges for central jails and convict camps show a diminution.

Registration.

The receipts have risen owing to the establishment of new registration offices which more than pay their own expenses. The result is, that the department of registration shows a balance in its favour of £18,290. The estimates, however, do not provide for the registration buildings to be erected by the Public Works Department, and for these a separate grant will be made.

Police.

Both receipts and charges show an increase over last year. The principal increases are under the sub-heads of " District Executive Force" and " Frontier Police."

Education.

Neither receipts nor charges show any material change from last year's figures. The receipts are £47,180 against £46,880, and the expenditure is £261,401 against £254,712. The cost of education buildings will be provided for in the Public Works Budget.

MEDICAL.

Under this head the receipts have fallen off, while there is an increase in expenditure. The decrease of receipts is in the sale proceeds of medical stores and lunatic asylum manufactures. The principal increase of charges is in Government hospitals and dispensaries. The Accountant-General's figures have generally been accepted, but some reduction has been made in the estimated charges on account of epidemic fever hospitals.

PRINTING.

The budget grant for this head during 1874-75 has been found to be insufficient, but the greater part of the excess is attributable to the large amount of work thrown on the press by the famine, and the expenditure of the ensuing year is estimated at only £2,207 above that estimated for 1874-75. The receipts show a small increase from larger sales of the official gazettes.

MISCELLANEOUS.

There is a considerable increase of expenditure principally under model farms and miscellaneous and unforeseen charges. The amount for model farms will, however, be partly compensated by increased receipts under this head. The remaining items of increase are small, but unavoidable, and the estimates are in accordance with the actual results of the first six months of 1874-75.

PUBLIC WORKS.

The provision under this head is unavoidably less than the grant of 1874-75. A separate application has been made to the Government of India for an extra grant from imperial funds to meet urgent Public Works requirements, which will otherwise, in the present state of the provincial finances, have to be postponed.

PETTY CONSTRUCTION AND REPAIRS.

The grant is in accordance with the estimates furnished by the Accountant-General, and the amount is very nearly the same as the estimate of 1874-75.

RATES, RENTS, AND TAXES.

This charge shows a small decrease, owing to some of the buildings rented last year having been given up.

The receipts and expenditure of local, municipal, and trust funds are reviewed in a separate Resolution.

ORDERED that a copy of the above Resolution be submitted to the Government of India in the Financial Department, and be forwarded to the Accountant-General and to the Public Works Department of this Government.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 855.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 12th March 1875.

C. E. G.

No. 1398, dated Fort William, the 15th March 1875.

From—Col. J. E. T. Nicolls, R.E., Secretary to the Government of Bengal in the Public Works Department,

To—The Secretary to the Government of Bengal in the Financial Department.

It appears from resolution of the Financial Department of this Government, dated the 12th instant, on the estimates of receipts and expenditure of the provincial services of Bengal for the year 1875-76, that Rs. 25,71,000 (twenty-five lacs and seventy-one thousand) have been assigned to this department, including public works receipts, for expenditure on provincial public works during the ensuing financial year. The undersigned has the honor to enquire whether this assignment is correct.

2. It was understood that the assignment to the Public Works Department for 1875-76 was to be the balance of the original grant made by the Government of India, after reduction for Assam, Churches, &c., viz. Rs. 26,40,696 (twenty-six lacs forty thousand six hundred and ninety-six) plus the estimated public works receipts, Rs. 70,000 (seventy thousand) which have always been a part of the sum available for public works, but the figures entered in the resolution referred to above are the balance minus those receipts. It is perhaps scarcely necessary to remark that the larger sum, together with the grant of 5 lacs asked for from the Government of India, if given, will not nearly provide for the urgent requirements.

3. The undersigned would take this opportunity of representing the great importance of having tolerably uniform annual grant for provincial public works, as large variations in the grants tend to waste and perhaps inefficiency.

P.S.—An early reply is solicited as the public works budget, now over due will be kept back pending reply.

W. H.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 17th March 1875.

READ—

The Resolution of the 12th March 1875, on the estimated receipts and expenditure of the Provincial Services in Bengal for the year 1875-76.

Read also—

The memorandum No. 1398, dated the 15th March 1875, from the Public Works Department of this Government pointing out the insufficiency of the amount assigned in the above resolution for expenditure on Provincial Public Works, during 1875-76.

In the Resolution of the 12th March 1875, Rs. 25,71,000 were allotted for expenditure on Provincial Public Works, during 1875-76, and the anticipated receipts of the department were entered as Rs. 70,000. With reference to the remarks of the Secretary in the Public Works Department, that the receipts of the department should be added to the Imperial Assignment of Rs. 26,41,000, it is to be observed that there is no specific allotment from Imperial Funds for Public Works expenditure. The allotment made by the Government of India is a lump sum placed at the disposal of the local Government for general administrative purposes, and it rests with the Lieutenant-Governor to apportion the money according to the requirements of the various provincial departments, and the condition of the provincial funds.

2. As no provision has been made in the Registration Budget for the construction and repairs of buildings appertaining to the Registration Department, the Lieutenant-Governor has resolved to make a further grant of Rs. 40,000 from the Provincial Reserve Fund on this account, and this sum is accordingly placed at the disposal of the Public Works Department.

Order.—Ordered that a copy of the above resolution be forwarded to the Department of Public Works and the Accountant-General for information, and that an extract, paragraph 2, forwarded to the Inspector-General of Registration and the Judicial (Registration) Department of this office.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

No. 918.

COPY forwarded to Public Works Department, Accountant-General, Inspector-General of Registration and Judicial Department.

By order of the Lieutenant-Governor of Bengal.

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

CALCUTTA,
The 17th March 1875.

W. H.

No. 904C., dated Calcutta, the 8th February 1875.

From—H. A. MANGLES, Esq., Accountant-General, Bengal.

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the comparitive statement of receipts and charges on account of Provincial Services in Bengal for 1872-73 and 1873-74, with explanations of differences between the transactions of the two years, called for in your No. 2655, dated 16th September 1874.

2. The delay in the submission of the statement arises as explained in my letter No. 591C., dated 27th October 1874, from non-receipt of the orders of the Government of India, regarding the contribution to Provincial Services of Rs 25,00,000 for famine relief works referred to in the resolution of the Government of Bengal, No. 1288, dated 2nd May 1874.

Explanation of differences in Receipts and Expenditure of Provincial Services and Local Funds for 1873-74 *as compared with* 1872-73.

RECEIPTS.

I.—Allotment from Imperial Revenues—(Decrease, Rs. 8,60,770).—Special grants in 1872-73 for compensation for the Sudder Court buildings made over to the Military Department and for capitalization of ground-rents for building Public Offices for the Government of Bengal. The decrease, as compared with the budget estimate, arises from the transfer to Imperial of the salaries of Medical Officers in charge of civil stations.

III.—Jails.—(Increase, Rs. 1,90,269).—Larger receipts under Manufactures, owing to large supplies of gunny bags to the Opium Department and for famine purposes. Also to adjustment of printing work at the Alipore Jail Press in 1873-74.

IV.—Registration.—(Increase, Rs. 37,204).—Additional Registration Offices opened.

V.—Police.—(Increase, Rs. 21,568).—Chiefly to cash recoveries of refunded charges of previous years transferred to this head from IX, Miscellaneous.

VI.—Education.—(Increase, Rs. 98,533).—Hooghly College receipts transferred from Trust Funds to this head. There were also larger receipts under Contributions and Miscellaneous.

VII.—Medical.—(Increase, Rs. 35,754).—Larger receipts under Medical College fees, sale proceeds of Lunatic Asylum manufactures and Europe medicines. Also cash recoveries of refunded charges of previous years transferred from IX, Miscellaneous, to this head.

VIII.—Printing.—(Increase, Rs 3,186).—Larger receipts from *Calcutta Gazette* and sale of old materials, &c.

IX.—Miscellaneous.—(Increase, Rs. 34,47,334).—A special grant of Rs. 25,00,000 by the Government of India for famine relief works, also a transfer adjustment of Rs. 10,00,000 from Provincial Reserve Fund to meet the allotments made from that Fund to District Road Committees, charged under 9, Contributions, in accordance with the classification prescribed by the Comptroller-General, against which there were smaller receipts under Miscellaneous and Cash Recoveries owing to the transfer to the Departments concerned of refunded charges of previous years.

X.—Public Works.—(Increase, Rs. 1,48,852).—A small decrease in receipts from Public Works Officers and larger adjustments under Provincial Stock

Local Funds.—(Increase, Rs. 37,08,363).—Contributions to District Road Committees for famine expenditure.

Provincial Reserve Fund.—(Increase, Rs. 13,33,514).—The increase is mainly nominal, arising from a readjustment, through the Public Works accounts, under orders of the Government of Bengal, No. , dated 27th July 1874, of the grants to District Road Committees debited to this fund in 1872-73. There were also special transfers to adjust the balances of Chowkidaree and Municipal Funds.

Municipal Funds.—(Increase, Rs. 95,559).—Erroneous charges under Chowkidaree Fund prior to 1871-72 corrected in 1873-74, but there was a slight falling off of receipts from Municipalities under Act III of 1864, and Chowkidaree unions.

Trust Funds.—(Decrease, Rs. 79,986).—Hooghly College receipts transferred to VI, Education, in 1873-74.

EXPENDITURE.

1.—*Refunds.*—(Increase, Rs. 1,165).—A small decrease under Education and Police, against an increase under Miscellaneous.

3.—*Jails.*—(Increase, Rs. 2,40,652).—Principally for purchase of reserve stores of grain; also larger payments for raw materials for jail manufactures.

4.—*Registration.*—Increase, Rs. 20,245).—Larger commission paid consequent on the creation of rural sub-registrars.

5.—*Police* —(Increase, Rs. 1,02,346).—Chiefly to an increase of expenditure for District Executive Force and Chittagong Frontier Police.

6 —*Education.*—(Increase, Rs. 4,33,776).—Primarily to grants for primary schools in 1873-74. Payments for colleges, normal schools, and schools for boys, were also larger; the increase under colleges being largely due to the transfer to this head of the expenditure of the Hooghly College from Trust Funds.

7.—*Medical.*—(Increase, Rs. 2,43,542).—Charges for epidemic fever hospitals much larger in 1873-74, principally owing to a heavier supply of medicines, &c. Expenditure under other heads increased also in that year.

8.—*Printing.*—(Increase, Rs. 1,66,754).—About half the increase represents value of printing work executed at Alipore Jail Press for which there was no adjustment in 1872-73, owing to non-receipt of bills. The remaining difference is due to increased expenditure for the Bengal Secretariat printing establishment, the *Calcutta*, and other Gazettes, and for printing charges at Allahabad Government Press.

9.—*Contributions.*—(Increase, Rs. 47,30,763).—A new head opened under instructions issued by Comptroller-General. Out of the total amount, Rs. 10,00,000, represents a contribution from Provincial Reserve Fund, for which there is a credit under IX, Miscellaneous. The balance is the grant to District Road Committees for famine expenditure. The grant to District Road Committees in 1872-73 was adjusted under Provincial Reserve Fund.

10.—*Miscellaneous.*—(Increase, Rs. 2,10,679).—First charges in 1874-75 for sub-divisional establishments and model farms. Transfer from Imperial of maintenance of famine orphans and vagrancy charges, and larger disbursements for jute and other special commissions.

11.—*Public Works.*—(Increase, Rs. 16,24,456).—Increased expenditure by Public Works officers, and larger outlay for tools and plant and provincial stock.

12.—*Rents, Rates, and Taxes.*—(Increase, Rs. 20,520).—Rent of the buildings used for the Calcutta Small Cause Court, the Bengal Secretariat; .also ground-rents transferred from Imperial.

Local Funds.—(Increase, Rs. 31,03,348).—Disbursements by District Road Committee for Public Works necessitated by famine.

Provincial Reserve Fund.—(Increase, Rs. 11,67,737).—Readjustment of grant to District Road Committees in 1872-73 as explained against the receipt head.

Municipal Funds.—(Increase, Rs. 82,391).—Larger expenditure by Municipalities, but chiefly in Town Funds under Act VI (B.C.) of 1868.

Trust Funds.—(Decrease, Rs. 71,752).—Hooghly College charges transferred to Education in 1873-74.

STATEMENT.

PROVINCIAL

Comparative Statement of the Receipts and Payments

1873-74. Increase.	1873-74. Decrease.	Receipts.	Budget Estimate, 1873-74.	Total Receipts. 1873-74.	Total Receipts. 1872-73.
Rs.	Rs.		Rs.	Rs.	Rs.
		Balance on 1st April ..	....	59,93,041	45,39,009
....	8,60,770	I.—Allotment from Imperial Revenue	1,27,01,000	1,23,43,066	1,32,03,836
....	....	II.—Provincial Rates and Taxes ..	....	....	....
1,90,269	....	III.—Jails	10,13,000	9,67,971	7,77,702
37,204	....	IV.—Registration	4,00,000	4,71,861	4,34,657
21,568	....	V.—Police	20,500	49,486	27,918
98,533	....	VI.—Education	3,96,500	4,78,540	3,80,007
55,754	....	VII.—Medical	90,700	1,12,253	76,499
3,186	....	VIII.—Printing	22,400	24,988	21,802
9,47,334 25,00,000	....	IX.—Miscellaneous	1,40,500	36,10,025	1,62,691
1,48,852	....	X.—Public Works	1,45,000	2,94,120	1,45,268
39,82,700	8,60,770	Total ..	1,49,29,600	1,83,52,310	1,52,30,380
37,08,303	....	Local Funds	32,15,949	63,82,528	26,74,165
13,33,514	....	Provincial Reserve	10,58,035	24,21,129	10,87,615
95,559	....	Municipal Funds	9,76,279	12,12,581	11,17,022
....	79,986	Trust Funds	1,91,929	1,10,601	1,90,587
51,37,436	79,986	Total ..	54,42,192	1,01,26,839	50,69,389
91,20,136	9,40,756	Grand Total ..	2,03,71,792	2,84,79,149	2,02,99,769
		Advances recoverable	....	1,53,416	3,45,728
		Cash recoveries	....	28,681	24,717
		Recoveries on Imperial account ..	....	89,319	84,434
		Suspense account	....	7,935	4,220
		Total ..	....	3,47,51,541	2,52,97,877

CALCUTTA,
The 8th February 1875.

SERVICES

for the twelve months of 1872-73 *and* 1873-74.

Expenditure	Budget Estimate, 1873-74.	Total Payments.		1873-74	
		1873-74.	1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Refunds	21,100	28,413	27,248	1,165	..
II.—Provincial and Local Rates and Taxes	..	..	..	..	..
III.—Jails	17,48,500	19,23,105	16,82,453	2,40,652	..
IV.—Registration	3,32,000	3,25,434	3,05,189	20,245	.
V.—Police	48,08,200	46,41,393	45,39,047	1,02,346	..
VI.—Education	26,89,400	24,65,495	20,31,719	4,33,776	..
VII.—Medical	15,40,700	13,79,831	11,36,289	2,43,542	..
VIII.—Printing	2,83,300	3,09,542	1,42,788	1,66,754	..
IX.—Contributions	..	47,30,763	...	47,30,763	..
X.—Miscellaneous	4,52,300	4,19,904	2,09,225	2,10,679	..
XI.—Public Works	50,69,362	52,31,770	36,07,314	16,24,456	..
XII —Rents, Rates, and Taxes ..	1,84,000	1,81,065	1,60,545	20,520	..
Total ..	1,71,28,862	2,16,36,715	1,38,41,817	77,94,898	..
Local Funds	31,72,013	50,26,263	19,22,915	31,03,348	..
Provincial Reserve	19,01,237	28,87,109	17,19,372	11,67,737	..
Municipal Funds	10,86,104	12,01,920	11,19,529	82,391	..
Trust Funds	2,32,999	1,16,962	1,88,714	..	71,752
Total ..	63,92,353	92,32,254	49,50,530	43,53,476	71,752
Grand Total ..	2,35,21,215	3,08,68,969	1,87,92,347	1,21,48,374	71,752
Advances recoverable	..	2,35,709	3,38,189	..	..
Suspense account	..	11,454	15,149	..	..
Cash recoveries..	..	28,681	24,717	..	..
Recoveries on Imperial account ..	..	89,319	84,434	..	..
Balance..	..	35,17,409	59,93,041	..	..
Total ..	..	3,47,51,541	2,52,97,877	..	..

H. A. Mangles,
Accountant-General, Bengal.

J. A. R.

No. 993C, dated Calcutta, the 4th March 1875.

From—H. A. MANGLES, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the budget estimates of local funds' receipts and expenditure for 1875-76.

2. The preparation of these estimates has been greatly retarded by delay on the part of local officers in forwarding their estimates, some of which have not yet come to hand, and by the non-receipt, until the 1st instant, of the estimates of the District Road Fund, the District Road Account, and Provincial Reserve Fund (canals and rivers section) from the Public Works Secretariat.

3. Under the rules for the preparation of provincial estimates sanctioned in your No. 2582, dated 31st July 1871, the district estimates ought to have been furnished to this office by heads of departments on 1st November, and the Public Works estimates on 10th December. These dates were made known to all officers by my circular No. 234, dated 9th August 1871, but punctuality has not been observed, and it has in many cases been found necessary to accept the figures of the previous year, and close the estimates without waiting for the local returns. I need scarcely observe how unsatisfactory to the Government and to the office of Account such an estimate is likely to be.

4. I enclose copy of a letter* from the Board of Revenue regarding the wanting estimates of the assignment for the improvement of Government estates.

* No. 89A, dated 26th ultimo.

5. In addition to the consolidated estimates of local funds, separate estimates, with opening and closing balances, of the Provincial Reserve Fund, Municipal Funds, and Trust Funds are furnished for facility of reference.

No. 89A, dated Fort William, the 26th February 1875.

From—J. GEOGHEGAN, Esq., Offg. Secy. to the Board of Revenue, Lower Provinces,

To—The Accountant-General, Bengal.

WITH reference to your letter No. 974C, dated 22nd February 1875, I am desired to say that the budget estimates of the assignment for the improvement of Government estates for 1875-76, which are still due from the districts noted on the margin, will be forwarded to you as soon as they are received in this office.

Receipts and charges.
24-Pergunnahs.
Charges.
Hazareebagh.
Receipts.
Hooghly.

The Nudden estimates have been kept back pending the submission by the Collector of certain explanations which have been called for in connection with them. The Jessore estimates, which have just been received, will be forwarded to you shortly. The estimate of charges for the Dinagepore district has been already forwarded to you (*vide* my predecessor's No. 552A, dated 23rd December 1874).

BENGAL.

Estimate of Local Funds, 1875-76.

Balances.

	Estimate, 1875-76.			Estimate, 1874-75.			Actuals, 1873-74.			Regular Estimate, 1874-75		
	Local Funds.	Municipal Funds.	Trust Funds.	Local Funds.	Municipal Funds.	Trust Funds.	Local Funds.	Municipal Funds.	Trust Funds.	Local Funds.	Municipal Funds.	Trust Funds.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	21,59,281 Deficit	1,52,361	55,893	27,43,519*	1,42,361*	25,893*	18,90,123	1,28,139	29,054	27,43,519	1,42,363	25,893
Receipts	41,99,450	9,98,120	86,620	34,95,875	10,23,043	72,668	84,91,652	11,75,382	1,06,057	80,06,100	10,50,000	95,000
Total ...	20,40,169	11,50,481	1,42,513	62,39,394	11,65,404	98,561	1,03,81,775	13,03,521	1,35,111	1,07,49,619	11,92,361	1,20,893
Expenditure	39,93,070	10,63,960	77,360	42,08,232	10,26,552	64,668	76,38,256	11,61,160	1,09,218	1,29,08,900	10,40,000	65,000
Closing balance ...	19,52,901 Deficit.	86,521	65,153	20,31,162	1,38,852	33,893	27,43,519	1,42,361	25,893	21,59,281 Deficit.	1,52,361	55,893
Total ...	20,40,169	11,50,481	1,42,513	62,39,394	11,65,404	98,561	1,03,81,775	13,03,521	1,35,111	1,07,49,619	11,92,361	1,20,893

* The figures of Assam have been thrown out, and as the actual closing balance of 1873-74 for Bengal is known, the actuals, in place of the estimated figures, have been taken for the opening balance of 1874-75.

BENGAL

Abstract Estimate of Local

	Taxes, Rates, and Cesses.					Miscellaneous Receipts.							Total.
	On lands.	On houses.	Assessed taxes.	Octroi.	Licenses.	Tolls.	Port dues.	Interest.	Rents.	Fees and fines.	Voluntary contributions.	Sundry receipts.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	15,95,250	55,000	... ..	...	.....	1,02,000	...	.....	.....	1,000	.....	1,250	18,14,500
District Road Fund under Public Works resolution No. 1005.	34,000	...	.....	...	.....	3,53,500	.....	.....	.....	... ..	1,50,000	20,500	5,58,000
Chybassa road	.....	.....	.....	...	.. ...	.. .	. ..	... ..	.....	.....	.....	1,000	1,000
Marine	.....	.....	.....	...	.....	350	63,150	1,100	.....	12,650	.....	1,17,350	1,94,600
Town improvement	.....	.....	.....	...	.....	.....	.....	.....	1,500	.....	.....	10	1,510
Bazar	. ...	.. ...	.....	...	.....	.....	.....	.....	600	.....	.....	... .	600
General management of Wards, &c.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	54,260	54,260
Zemindaree Dák	2,32,375	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	1,495	2,33,870
Juggernath road	.....	.....	.....	...	.....	.....	.. ...	.....	550	.....	.....	....	550
Encamping ground	.....	.....	.....	...	.....	... ..	.....	. . .	25	. ...	.....	155	180
Pooree pilgrims	.....	.....	.....	...	.....	.. . .	.....	... ..	... ..	12,850	.... .	.....	12,850
Customs confiscation	... ..	.....	.....	...	.....	.....	.....	.....	.....	6,000	.....	.....	6,000
Salt reward	.....	.....	... ..	...	.....	.....	.....	.....	.. ...	11,080	.....	.....	11,080
Inland labour transport	.....	.. ...	...	...	.. .	. ..	... ..	. ...	...	54,980	.....	...	54,980
Cantonment	.....	... ..	10,154	...	4,190	... .	.....	.. .	...	4,000	. ..	18,396	36,740
Copying fee fund	.....	. .	. . .	..	.	.. ..	.. .	. .	... ..	42,800	. ..	4,550	47,350
Assignment for improvement of Government estates.	.....	.....	.....	...	.....	..	... ..	. ..	.....	.....	60,570	15,310	75,880
Provincial reserve	.....	.....	.....	...	.....	6,55,000	.....	.... .	51,240	2,08,200	73,500	1,07,500	10,95,500
Total ...	18,61,625	55,000	10,154	...	4,190	11,70,850	63,150	1,100	53,915	3,53,560	2,84,070	3,41,836	41,92,450
Municipal	.....	7,99,208	5,530	...	16,720	85,670	.....	..	26,360	35,550	.....	29,082	9,98,120
Trusts (deposits)	. . ..	. ..	.....	...	. ....	.. ..	... ..	34,963	2,951	43,158	1,788	3,760	86,620
Total ...	18,61,625	8,54,208	15,684	...	20,910	12,56,520	63,150	36,063	83,226	4,32,268	2,85,858	3,74,678	52,84,190

Abstract Estimate of Local

District Road Fund	7,55,000	50,000	.....	...	.....	1,82,000	.....	.....	... ..	1,000	.....	5,000	9,93,000
Ditto account	25,000	. .	.. ...	...	.....	3,58,500	.	... .	... .	. ..	3,28,500	16,000	7,28,000
Marine	.....	.....	.....	..	.....	...	58,000	.....	. . ..	10,400	.....	900	69,300
Town improvement	.....	.....	.....	...	.....	.... .	. ..	.....	1,500	.....	.....	10	1,510
Bazar	... ..	.....	.....	...	.....	.....	.....	... ..	600	.....	. . .	... ..	600
General management of Wards ...	. ..	... ..	.....	...	.....	.....	.....	... ..	.. .	.....	.....	55,800	55,800
Zemindaree Dák . ..	2,29,420	. ....	.....	...	.....	.....	.....	.....	.....	.....	.. ...	.....	2,29,420
Government estates improvement	.....	.....	.....	...	.....	... ..	.....	.....	.....	.....	.....	.....	.....
Circuit house	. ....	.....	.. ...	...	.....	... ..	.....	.....	.....	.....	.....	.....	.....
Serai	.....	.....	.....	...	.....	... ..	.....	.....	.....	.....	.....	.....	.....
Juggernath road	.....	.....	.....	...	.....	... .	.....	.....	400	.....	.....	.....	400
Encamping ground	.....	.....	.....	..	.....	... .	... ..	.....	50	..	.....	150	200
Pooree pilgrims	.....	.....	.....	...	.....	. . ..	.....	.....	.....	11,600	.....	.....	11,600
Customs confiscation	.....	.....	.....	...	.....	.	.....	.. ..	... ..	6,000	.....	.....	6,000
Salt reward	.... .	.....	.....	...	... ..	.....	.....	.. ..	.. ...	13,600	.....	.....	13,600
Inland labour transport	.	.....	.....	.	.	. ...	.....	... ..	.. ..	28,100	.....	.....	28,100
Cantonment	1,970	.....	9,530	...	1,630	... .	.. ...	.....	... ..	4,870	.....	14,872	32,878
Copying fee fund	.....	.....	.....	...	.....	.. ...	.....	.....	.....	45,990	.....	.....	45,990
Assignment for the improvement of Government estates.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	69,000	.....	69,000
Provincial reserve	.....	.....	.....	...	.....	6,59,000	.....	.....	7,950	2,32,341	81,000	2,30,186	12,10,477
Total ...	10,11,390	50,000	9,530	...	1,630	11,99,500	58,000	.....	10,500	3,53,907	4,78,500	3,22,918	34,95,875
Municipal	.....	8,20,183	5,400	...	20,600	86,550	.....	.. ..	24,184	29,660	. ...	36,466	10,23,043
Trusts (deposits)	.....	.....	.....	..	.....	.....	.....	32,718	120	34,770	1,190	3,870	72,668
Total ...	10,11,390	8,70,183	14,930	..	22,230	12,86,050	58,000	32,718	34,804	4,18,337	4,79,690	3,63,254	45,91,586

Abstract Accounts of Local

District Road Fund	3,76,782	5,648	.....	...	.. .	1,13,645	.....	.....	.....	5,510	12,22,913	2,07,960	19,31,858
Ditto account	35,408	.....	.....	...	188	2,88,163	.	.. ...	.....	5,173	31,15,019	1,21,860	35,65,813
Marine	. .	.....	.....	...	.....	.. ..	64,905	1,109	.. ..	13,213	.....	10,120	89,347
Chybassa Road Fund	.....	.....	.....	...	.....	.....	.....	.....	. .	.... .	.....	.....	158
Town improvement	.....	.....	.....	...	.....	... ..	... ..	.. ...	1,888	.... .	.....	.....	1,888
Bazar	.....	.... .	.....	...	.....	.....	.....	. ..	600	.....	.....	.....	600
Wards' attached, &c. ..	.....	.....	.....	...	.....	.....	.....	.....	. ..	.....	.....	77,265	77,265
Charges of attached estates .	... ..	.....	.....	...	. . .	.....	... ..	.....	.....	. ....	.....	.....	.. ...
Zemindaree Dák ..	2,22,800	.... .	.....	...	... ..	.. .	.....	.....	.....	.....	.... .	.....	2,22,800
Government estates improvement	.....	... .	.....	...	.....	.. ...	. ....	.....	.....	.....	18,046	.....	18,046
Circuit house	.....	.....	.....	...	.....	.. ...	.....	... ..	....	.. ..	.. ..	.....	9,158
Serai	.....	.....	.....	...	.....	... ..	...	.....	.	.....	.....	.....	1,060
Juggernath road	. ....	.....	.....	...	.....	.....	. ..	.. .	509	.....	.....	.....	509
Encamping ground	.....	.....	.....	...	... ..	.....	.....	.....	205	. . .	.....	23	228
Pooree pilgrims	.....	.....	.....	...	...	.....	.....	.....	.. ...	13,665	.....	.....	13,665
Customs confiscation	.....	.....	.....	...	.....	.....	.....	.....	.....	15,594	.....	.....	15,594
Salt rewards	.....	.....	.....	...	.....	.....	.....	.....	.....	18,500	.....	.....	18,500
Inland labour transport	.....	.....	.....	...	.. ..	.....	.....	.....	.....	33,840	.....	3,129	36,969
Cantonment	.....	.....	22,906	...	792	.....	.....	.....	.....	5,275	.....	3,591	32,564
Copying fee fund	.....	.	.....	...	.....	.....	.....	.....	.....	36,500	.....	.....	36,500
Provincial reserve	.....	. ...	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	24,21,128
Total ...	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	84,91,65[illegible]
Municipal	.....	.....	.....	...	.....	.....	.. ...	.....	.....	.....	.....	.....	11,75,38[illegible]
Trusts (deposits)	.....	.....	.....	...	.....	.....	.....	45,551	1,779	44,510	1,200	3,017	1,06,05[illegible]
Total ...	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	97,73,09[illegible]

LOCAL FUND.

Funds for the year 1875-76.

	Police.	Education.	Medical.	Marine.	Minor Establishment. General management.	Minor Establishment. District post.	Minor Establishment. Miscellaneous establishment.	Contributions.	Miscellaneous.	Public Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
District Road Fund	.....	.....	.....	... ..	2,95,000	.....	.....	.....	. . ..	15,19,500	18,14,500
Ditto account	.....	.....	.....	... .	50,000	.....	.....	.....	. . ..	5,08,000	5,58,000
Marine	200	.....	20,000	16,406	5,729	.....	.....	.....	31,205	1,20,000	1,93,540
Town improvements	.....	.....	.....	.....	440	... ..	250	.....	.....	2,400	3,090
Chybassa road	.....	.....	.....	.....	.... .	.. ..	.... .	.....	.....	... ..	1,000
Bazar	.....	.....	.....	... .	36	... ..	.....	.....	... ..	564	600
General management of Wards' attached,&c.	.....	.....	.....	.....	26,560	.. .	....	.....	10,760	.....	37,320
Zemindaree Dák	.....	.....	.....	.....	.....	2,42,080	... ..	.....	.....	.....	2,42,080
Juggernath road	.....	.....	.....	.....	.....	.....	150	.....	315	85	550
Encamping ground	.....	.....	.....	.....	.....	.....	.....	.....	330	.	330
Pooree pilgrims	.....	.....	.....	.....	. . .	.....	... ..	.....	1,280	10,500	14,140
Customs confiscation	.....	.....	.....	.....	. ....	... .	.....	.....	3,200	. ....	3,200
Salt reward	.....	.....	.....	.. ..	.....	.....	. .	.....	6,780	... ..	6,780
Inland labour transport	.....	.....	3,955	.....	... .	.....	19,750	.....	1,500	1,135	26,340
Cantonment	5,008	... ..	7,410	.....	2,056	... ..	15,260	... ..	2,446	6,060	37,940
Copying fee fund	.... .	.....	... ..	.....	.....	.....	... ..	... ..	40,330	.. .	40,330
Government estates improvement	.....	... .	.....	... ..	.....	.....	.....	.....	. .	1,600	1,600
Assignment for improvement of Government estates.	.....	23,655	1,790	.....	.....	.....	.....	.....	33,955	15,900	75,300
Provincial reserve funds	1,15,000	.....	.....	.....	1,81,550	... ..	97,233	.....	23,797	5,18,190	9,85,770
Total ...	1,20,208	23,655	32,855	16,406	5,63,731	2,42,080	1,32,643	.....	1,55,898	27,04,994	39,93,070
Municipal	3,80,212	13,235	30,425	.....	1,21,864	.....	1,43,265	.....	47,082	3,27,877	10,63,960
Trusts (deposits)	... .	. ...	... ..	.....	.....	... .	. ....	.....	77,360	.. .	77,360
Total ..	5,00,420	36,890	63,280	16,406	6,85,595	2,42,680	2,75,908	... ..	2,80,340	30,32,871	51,34,390

Funds for the year 1874-75.

	Police.	Education.	Medical.	Marine.	General management.	District post.	Miscellaneous establishment.	Contributions.	Miscellaneous.	Public Works.	Total.
District Road Fund	.....	.....	.....	.....	73,000	... ..	.....	.....	.....	13,08,500	13,81,500
Ditto account	... ..	.....	.....	... ..	7,000	. . ..	.....	.....	...	11,32,426	11,39,426
Marine	1,200	.....	25,000	16,406	5,689	.....	.....	.....	31,205	... .	79,500
Town improvement	.....	.....	... ..	.. ..	440	.....	250	.....	... ..	1,400	2,090
Bazar	.....	.....	.....	.....	36	.....	.....	... ..	.....	500	536
General management of Wards' attached,&c.	.....	.....	.....	.....	24,295	.....	.....	... ..	9,768	.....	34,063
Charges of attached estates	.....	.....	.....	.....	.....	..	.....	.....	.....	.....	.. .
Zemindaree Dák	.....	.....	.....	.....	.....	2,37,032	... .	.....	... ..	... .	2,37,032
Government estates improvement	.....	.....	.....	.....	.....	.....	.....	.....	.... .	74,300	74,300
Assignment for improvement of Government estates.	.....	.....	.....	.....	.....	.....	.....	.....	.....	69,000	69,000
Serai	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Juggernath road	.....	.....	.....	.....	.....	... ..	100	.....	300	.....	400
Encamping ground	.....	.....	.....	.....	.. ...	... ..	.....	... ..	275	... .	275
Pooree pilgrims	.....	.....	.....	.....	2,360	.....	.....	.....	700	4,000	7,060
Customs confiscation	.....	.....	.....	.....	.....	.....	.....	.....	3,200	.....	3,200
Salt reward	.....	.....	... ..	.....	.....	.. .	...	..	10,410	.. .	10,410
Inland labour transport	... .	.....	3,595	.....	.... .	.....	16,492	.....	7,018	1,135	28,240
Cantonment	5,143	.....	5,766	... ..	1,918	.....	14,360	... .	5,280	3,277	35,744
Copying fee fund	.....	.....	.....	.....	.....	.....	. ...	.....	39,848	.....	39,848
Provincial reserve fund	1,18,500	.....	.....	.....	1,47,435	.....	82,522	3,43,426	29,958	3,43,767	10,65,608
Total ...	1,24,843	... ..	34,361	16,406	2,62,173	2,37,032	1,13,724	3,43,426	1,37,962	29,38,305	42,08,232
Municipal	3,67,900	9,100	23,274	.....	1,31,114	.....	1,19,174	.....	43,820	3,32,170	10,26,552
Trusts (deposits)	.....	.....	.....	.....	. ...	... ..	.....	... ..	64,668	.	64,668
Total ...	4,92,743	9,100	57,635	16,406	3,93,287	2,37,032	2,32,898	3,43,426	2,46,450	32,70,475	52,99,452

Funds for the year 1873-74.

	Police.	Education.	Medical.	Marine.	General management.	District post.	Miscellaneous establishment.	Contributions.	Miscellaneous.	Public Works.	Total.
District Road Fund	.....	.....	.....	.....	1,83,455	.....	.....	.....	66,912	11,15,172	13,65,539
Ditto account	.....	.....	.....	... ..	35,765	.....	... ..	.....	1,20,020	27,01,425	28,57,210
Marine	428	.....	15,612	12,363	5,339	.....	... ..	... ..	4,516	25,312	63,570
Town improvement	.....	.....	.....	.....	358	.....	1,034	... ..	.....	1,914	3,306
Bazar	.....	.....	.....	.....	39	.....	.....	.....	... .	.....	39
General management of Wards' attached,&c.	.....	.....	.....	.....	... ..	.....	48,403	.....	30,030	.....	78,433
Charges of attached estates	.....	.....	.....	.....	.....	. ....	.....	.....	.....	.....	.....
Zemindaree Dák	.....	.....	.....	.....	.....	2,20,175	.....	.....	.....	.....	2,20,775
Government estates improvement	.....	799	971	.....	1,547	.....	.....	.....	3,605	34,522	41,444
Circuit house	.....	.....	.....	.....	.....	.....	... .	.....	... ..	.....	9,304
Serai	.....	.....	.....	.....	.....	. ....	... .	.....	.....	.....	68
Juggernath road	.....	.....	.....	.....	.....	.....	171	... ..	9	... ..	180
Encamping ground	.....	.....	.....	.....	... .	.....	.....	... .	193	.....	193
Pooree pilgrims	.....	.....	.....	.....	2,582	.....	.....	.....	287	663	3,532
Customs confiscation	.....	.....	.....	.....	.....	.....	.....	.....	5,970	... .	5,970
Salt reward	.....	.....	.....	.....	.....	.....	... ..	. .	4,353	.....	4,993
Inland labour transport	.....	.....	4,067	... ..	.....	.....	19,051	.....	1,095	1,813	26,026
Cantonment	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	31,065
Copying fee fund	.....	.....	.....	.....	.....	... ..	.....	.....	40,130	.....	40,130
Provincial reserve fund	.....	.....	.....	.....	.....	.. ...	.....	.....	.....	.....	28,87,109
Total ...	.....	... .	.....	.....	..	... .	.....	... .	.....	. ..	76,38,256
Municipal	3,94,722	2,749	26,086	.....	2,66,754	.....	1,30,435	.....	1,03,806	3,57,609	11,61,160
Trusts (deposits)	.....	... ..	.....	.....	. ..	...	...	.....	1,09,218	.....	1,09,218
Total ...	.....	.....	.....	.....	.....	... .	.....	...	... .	... .	89,08,634

BENGAL.

Estimate of Local Funds, 1875-76.

Revenue and Receipts.

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.
DISTRICT ROADS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under Act X of 1871.						
Abstract of Receipts.						
Taxes, Rates, and Cesses.						
Cesses on lands ...	15,95,250		7,55,000		3,76,782	
Taxes on houses ...	55,000		50,000		5,648	
Licenses ...	.....	16,50,250	.....	8,05,000	.....	
Miscellaneous Receipts.						
Rents ...	.....		.....		.....	
Tolls ...	1,62,000		1,82,000		1,13,045	
Fines and fees ...	1,000		1,000		5,510	
Voluntary contributions ...	.....		.....		12,22,913	
Sundry receipts ...	1,250	1,64,250	5,000	1,88,000	2,07,960	
Total ...	.....	18,14,500	.....	9,93,000	19,31,858	20,00,000
DETAILS OF THE ABOVE.						
Taxes, Rates, and Cesses.						
Cess on lands—						
Cess on lands ...	15,95,000		7,50,000		3,38,708	
Cess on mines, railway, &c. ...	250		.....		.....	
One per cent. road cess ...	.....	15,95,250	5,000	7,55,000	38,074	
Taxes on houses—						
Taxes on houses ...	55,000	55,000	50,000	50,000	5,648	.....
Licences—						
Stage carriage ...	.....	.....	.....	.....	.....	.....
Moturpha ...	.....	.....	.....	.....	.....	.....
Miscellaneous Receipts.						
Rents ...	.....	.....	.....	.....	.....	.....
Tolls—						
Road tolls ...	27,000		45,000		34,296	
Ferry tolls ...	1,30,000		1,24,000		77,010	
Canal tolls ...	5,000	1,62,000	13,000	1,82,000	1,739	.....
Fees and fines—						
Staging bungalow fees ...	.....	.....	.....	.....	1,814	.....
Fines ...	1,000	1,000	1,000	1,000	3,696	.....
Voluntary contribution—						
Contribution from provincial reserve ...	.....	.....	.....	.....	12,22,913	...
Sundry receipts—						
Sale of produce and stores ...	500		500		.....	
Sundry receipts ...	750	1,250	4,500	5,000	2,07,960	
Total ...	.....	18,14,500	.....	9,93,000	19,31,858	20,00,000
DISTRICT ROAD.						
Under Public Works Resolution dated 23rd February 1872.						
Abstract of Receipts.						
Taxes, Rates, and Cesses.						
Cess on lands ...	34,000		25,000		35,408	
Licenses ...	.....	34,000	.....	25,000	188	
Miscellaneous Receipts.						
Tolls ...	3,53,500		3,58,500		2,88,163	
Fees and fines ...	.....		.....		5,175	
Sundry receipts ...	20,500		16,000		1,21,860	
Voluntary contribution ...	1,50,000	5,24,000	3,28,500	7,03,000	31,15,019	
Total ...	.....	5,58,000	.....	7,28,000	35,65,813	34,00,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DETAILS OF THE ABOVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Taxes, Rates, and Cesses.						
Cess on lands—						
One per cent. road cess	34,000	34,000	25,000	25,000	35,408	
Licenses—						
Stage carriage licenses	.....	.....	.....	.....	10	
Moturpha	.....	.....	.....	.....	178	
Miscellaneous Receipts.						
Tolls—						
Road tolls	20,000		28,000		1,24,816	
Ferry tolls	3,30,000		3,26,500		1,58,914	
Canal tolls	3,50	3,53,500	4,000	3,58,500	4,433	
Fees and fines—						
Staging bungalow fees	.....	.....	.....	....	5,175	
Sundry Receipts.						
Sales of produce and stores	500		500		.....	
Miscellaneous	20,000	20,500	15,500	16,000	1,21,860	
Contribution from provincial services	1,50,000	1,50,000	3,28,500	3,28,500	31,15,019	
Total ...	.....	5,58,000	.....	7,28,000	35,65,813	34,00,000
MARINE FUNDS.						
Port.						
Abstract of Receipts.						
Miscellaneous Receipts.						
Port dues	63,150		58,000		64,905	
Interest	1,100		.....		1,109	
Rents	.....		.....		.....	
Tolls	350		.....		.....	
Fees and fines	12,650		10,400		13,213	
Sundry receipts...	350	1,94,600	900	69,300	10,120	
Total ...	.	.....	.....	.	89,347	60,000
DETAILS OF THE ABOVE.						
Miscellaneous Receipts.						
Port dues—						
Port dues on vessels	63,000		58,000			
Port light dues	150	63,150	.....	58,000	64,905	
Interest—						
Interest on Government securities	1,100	1,100	.....	.....	1,109	
Rents—						
Wharfage rents	.....	.....	.....	.....	.....	
Tolls—						
Canal tolls	350	350	.....	.....	.....	
Fees and fines—						
Harbour Masters' fees	.....	.....	.....	.....	.....	
Pilotage	12,000		10,000		12,828	
Miscellaneous	650	12,650	400	10,400	385	
Sundry Receipts.						
Miscellaneous	350		900		10,120	
Excess charges of previous years written back	.....		.....		.....	
Loan from Government	91,000		.....		.....	
Sale of Government securities	26,000	1,17,350	.....	900	.....	
Total ...	.....	1,94,600	.....	69,300	89,347	60,000
TOWN IMPROVEMENT.						
Miscellaneous Receipts.						
Rents—						
Rent of town lands	1,500	1,500	1,500	1,500	1,888	
Sundry Receipts.						
Miscellaneous	10	10	10	10	.....	
Total ...	.....	1,510	.....	1,510	1,888	1,290

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHYBASSA ROAD.						
Miscellaneous Receipts.						
Sundry Receipts	1,000	1,000	.....	.....	169	1,000
BAZAR.						
Miscellaneous Receipts.						
Rents—						
Bazar rents	600		600		600	
Stall rents	.....	600	.....	600	.....	
Sundry Receipts.						
Miscellaneous	.....	.....	... ..	.....	.....	
Total ...	.....	600	.....	600	600	600
GENERAL MANAGEMENT OF WARDS AND ATTACHED ESTATES.						
Miscellaneous receipts	.....	.....	.....	.....	.....	
Sundry Receipts.						
Rates levied for management of Wards' estates	38,590	.....	55,800	55,800	50,861	
Percentage of collection from estates under attachment ...	13,320		.....		6,112	
Refunded charges	.....		.....		1,439	
Miscellaneous	2,350	54,260	.....	.....	18,853	
Total ...	.....	54,260	.....	55,800	77,265	50,000
ZEMINDARY DAK.						
Rates, Taxes, and Cesses.						
Cess on lands—						
Amount levied under Act VIII of 1862	2,32,375	2,32,375	2,29,420	.....	.....	.....
Sundry Receipts.						
Proceeds of old materials of	76		.....			
Miscellaneous	1,419	1,495	.....	.....		
Total ...	... ..	2,33,870	.....	2,29,420	2,22,800	2,25,00
JUGGERNATH ROAD.						
Miscellaneous Receipts.						
Rents—						
Rent of lands	400		.....		509	
Rent of rest houses	150	550	400	400		
Total ...	.....	.....	.....	.....	509	500
ENCAMPING GROUND GRAZING.						
Miscellaneous Receipts.						
Rents—						
Rents	25	25	50	50	205	
Sundry Receipts.						
Sale of grass and fruits, &c.	135		150			
Miscellaneous	20	155	.....	150	23	
Total ...	.....	180	.....	200	228	200
POOREE PILGRIMS.						
Miscellaneous Receipts.						
Fees and fines—						
Fees from lodging-houses at Pooree	12,000		11,000		12,712	
Fees for issue of medical officers' certificates	600		500		848	
Fines	250	12,850	100	11,600	105	
Total ...	.....	12,850		11,600	13,665	14,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CUSTOMS CONFISCATION.						
Act VI of 1862.						
Miscellaneous Receipts.						
Fees and fines—						
Confiscations and penalties	6,000	6,000	6,000	6,000	13,594	
Total ...	.....	.....	.....	.....	13,594	12,000
SALT REWARD.						
Miscellaneous Receipts.						
Fees and fines—						
Sale proceeds of confiscated salt	2,807		4,520		8,640	
Sale proceeds of confiscated articles	1,500		220		36	
Fines	6,773		8,860		9,820	
Miscellaneous	.....	11,080	.....	13,600	4	
Total ...	.....	11,080	.....	13,600	18,500	15,000
INLAND LABOUR TRANSPORT.						
Abstract of Receipts.						
Miscellaneous Receipts.						
Fees and fines	54,980		28,100		33,840	
Sundry receipts	.....	54,980	.....		3,129	
Total ...	.....	54,980	.....	28,100	36,969	35,000
DETAILS OF THE ABOVE.						
Fees and fines—						
Contractors' license fees	800		800		852	
Recruiters' license fees	4,560		8,000		5,423	
Fees for use of debarkation depôt	980		625		1,372	
Capitation fees	.....		.....		3,212	
Rate to meet expenses of Act VII of 1873	41,215		14,675		19,391	
Registration fees	3,500		.....		3,590	
Fees for manjees of boats and commander of steamer	3,925	54,980	4,000	28,100	.....	
					33,840	
Sundry Receipts.						
Miscellaneous	.....	.....	.....	.....	3,129	
Total ...	.....	54,980	.....	28,100	36,969	35,000
CANTONMENT.						
Abstract of Receipts.						
Taxes, Rates, and Cesses.						
Cess on lands	.....		1,970		.....	
Assessed taxes	10,154		9,530		22,906	
Licenses	4,190	14,344	1,630	13,130	792	
Total ...	.....	.....	.....	.....	23,698	.....
Miscellaneous Receipts.						
Rents	.....	.....	.....	.....	.....	
Fees and fines	4,000		4,876		5,275	
Sundry receipts	18,396	22,396	14,872	19,748	3,591	
Total ...	.....	36,740	.....	32,878	32,564	30,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DETAILS OF THE ABOVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Taxes, Rates, and Cesses.						
Cess on lands—						
Rent of lands	.....	.....	1,970	1,970	.....	
Assessed taxes—						
Chowkeedaree tax	10,154	10,154	9,530	9,530	22,906	
Licenses—						
Fishery licenses	785		1,630		457	
Market licenses	1,005		.....		.....	
Carriage licenses	2,400	4,190	.....	1,630	335	
Total ...	.....	14,344	.....	13,130	23,698	.....
Miscellaneous Receipts.						
Rents—						
Municipal tax	.....	.....	.....	.....	.....	
Fees and fines—						
Fines for breach of rules	1,260		957		4,246	
Pound fees and fines	1,510		1,069		510	
Latrine fees	.....		2,500		519	
Fees from lock-hospitals	1,230	4,000	350	4,876	.....	
Total ...	.....	.....	.....	.....	5,275	..
Sundry Receipts.						
Grant from Imperial revenues	5,674		6,572		563	
Grant for coolies by Bengal Government	240		480		.....	
Subscriptions from non-military residents	600		1,300		.....	
Sale of grass, fruits, &c.	10,832		6,014		1,208	
Interest on Government securities	.....		.....		.....	
Miscellaneous	1,050	18,396	506	14,872	1,820	
Total ...	.....	22,396	.....	19,748	8,866	30,000
COPYING FEE FUND.						
Miscellaneous Receipts.						
Fees and fines—						
Copying fees	42,800		45,900			
Sundry Receipts.						
Miscellaneous	4,550	47,350	.....	45,900		
Total ...	.....	.....	.....	.....	36,500	40,000
ASSIGNMENT FOR THE IMPROVEMENT OF GOVERNMENT ESTATES.						
Miscellaneous Receipts.						
Voluntary contributions—						
Percentage on revenue from Government estates ...	60,570	60,570	69,000	.....	.....	
Sundry Receipts.						
Miscellaneous	15,310	15,310	.....	69,000		
Total ...	.....	75,880	.....	.....	.....	69,000
GOVERNMENT ESTATES IMPROVEMENT.						
Voluntary contributions—						
Collection at one per cent from Government estates ...	.....	.....	.....	.....	18,046	
CIRCUIT HOUSES.						
Miscellaneous Receipts.						
Rents—						
Rents from circuit houses	.....	.....	.....	.....	6,513	
Sundry Receipts.						
Sale of grass, &c.	.....	.....	.....	.....	16	
Miscellaneous	.....	.....	.....	.....	2,619	
Total ...	.....	.....	.....	.....	9,158	

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
SERAI.						
Miscellaneous Receipts.						
Rent—						
Rents	.....	.....	.....	.....	1,050	
PROVINCIAL RESERVE.						
Abstract of Receipts.						
Miscellaneous Receipts.						
Tolls	6,55,000		6,59,000		7,06,125	
Rents	51,240		7,950		6,041	
Fees and fines	2,08,200		2,32,341		3,05,370	
Contributions	73,500		81,000		86,868	
Sundry receipts	1,07,560	10,95,500	2,30,186	12,10,477	13,16,725	
Total ...	.....	.....	.....	.....	24,21,129	10,52,000
DETAILS OF THE ABOVE.						
Pounds under Act 1 of 1871.						
Abstract of Receipts.						
Miscellaneous receipts.						
Fees and fines	1,95,200		1,71,341		2,41,309	
Sundry receipts	49,020	2,44,220	46,886	2,18,227	27,974	
Total ...	.....	.....	.....	.....	2,69,283	2,30,000
DETAILS OF THE ABOVE.						
Miscellaneous Receipts.						
Fees and fines—						
Fines on stray cattle	1,95,200	1,95,200	1,71,341	1,71,341	2,41,309	
Sundry Receipts.						
Sale proceeds of unclaimed cattle	49,020	49,020	46,886	46,886	27,974	
Total ...	.....	2,44,220	.....	2,18,227	2,69,283	2,30,000
PLEADERSHIP EXAMINATION.						
Miscellaneous Receipts.						
Fees and fines—						
Fees from candidates	3,000	3,000	53,000	53,000	54,158	40,000
POLICE CLOTHING.						
Abstract of Receipts.						
Miscellaneous receipts.						
Voluntary contribution	73,500		81,000		86,868	
Sundry receipts	58,000	1,31,500	33,000	1,14,000	42,295	
Total ...	.. ..	... ..	.....	... .	1,29,163	1,10,000
DETAILS OF THE ABOVE.						
Miscellaneous Receipts.						
Government contribution	73,500		81,000		86,868	
Sundry Receipts.						
Miscellaneous	58,000	1,31,500	33,000	1,14,000	42,295	
Total ...	.....	.....	.....	.....	1,29,163	1,10,000
CIRCUIT HOUSE.						
Abstract of Receipts.						
Miscellaneous Receipts.						
Rents	7,240		7,800			
Sundry receipts	540	7,780	300	8,100		
Total ...	.....	7,780	.....	8,100	.....	8,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DETAILS OF THE ABOVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Receipts.						
Rents—						
Rent from circuit-houses	7,240	7,240	7,800	7,800	.....	...
Sundry Receipts.						
Sale of grass, fruits, &c	540	540	300	300	.....	8,000
DARJEELING IMPROVEMENT FUND.						
Rent of land	4,000	4,000	.....	.....	3,192	4,000
Darjeeling Location Fund	.....	.....	... .	.....	2,805	...
PUBLIC WORKS.						
Abstract of Receipts.						
Miscellaneous Receipts.						
Tolls	6,55,000		6,59,000		7,06,125	
Rents	40,000		150		44	
Fees and fines	10,000		8,000		9,903	
Sundry receipts	.... .	7,05,000	1,50,000	8,17,150	.....	
Total ...	.....	7,05,000	.....	8,17,150	7,16,072	6,60,000
DETAILS OF THE ABOVE.						
Tolls—						
On ferries	65,000		63,000			
„ roads	10,000		10,000		7,06,125	
„ Nuddea rivers	2,60,000		2,63,000			
„ Calcutta and Eastern Canals	3,20,000	6,55,000	3,23,000	6,59,000	.....	
Rents—						
Strand Bank rents		40,000		150	44	
Fees and fines—						
Staging bungalow fees	.....	10,000	8,000	8,000	9,903	
Sundry Receipts.						
Receipts from District Road Committee for the service of Engineer's establishment.	.....	.....	.....	1,50,000	.....	
Total ..	.. .	7,05,000	....	8,17,150	7,16,072	. .. ..
Miscellaneous Receipts.						
Sundry receipts –						
Surplus balances transferred to Provincial Reserve Fund.	.....		.....		.....	
Zemindaree Dâk Fund	.....		.....		2,967	
Municipal Fund	.....		.....		33,253	
Chowkeedari Fund	....		.....		11,745	
Grants for District Roads	.....		... ..		11,98,491	
Total ...	.....	.....	.....	.....	12,46,456	
MUNICIPAL FUNDS.						
Abstract of Receipts.						
Taxes, rates, and cesses—						
Tax on houses	7,99,208		8,20,183		7,80,503	
Assessed taxes	5,530		5,400		29,192	
Octroi	.....		.....		.....	
Licenses	16,720	8,21,458	20,600	8,46,183	14,122	
Miscellaneous Receipts.						
Tolls	85,670		86,550		65,143	
Rents	26,360		24,184		25,487	
Fees and fines	35,550		29,660		33,285	
Sundry receipts	29,082	1,76,662	36,466	1,76,860	2,27,650	
Total receipts ...	.....	9,98,120	.	10,23,043	11,75,382	10,50,000

	Estimate, 1873-74.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DETAILS OF THE ABOVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Taxes, rates, and cesses—						
Taxes on houses	7,99,208		8,20,183		7,80,503	
Assessed taxes	5,530		5,400		29,192	
Octroi	.....		.....		.....	
Licenses	.....		.....		.....	
Wheel tax	12,640		16,900		11,588	
Taxes on trades and professions	4,080	8,21,458	3,700	8,46,183	2,534	
Miscellaneous Receipts.						
Tolls—						
Tolls on roads and ferries	85,670	85,670	86,550	86,550	65,143	
Rents—						
Rents of bazars	18,360		17,436		16,423	
„ of land and gardens	8,000	26,360	6,748	24,184	9,064	
Fees and fines—						
Fees on processions	1,030		200		6,080	
Municipal fines	6,190		7,250		7,524	
Gambling fines and escheats	1,850		800		4,247	
Cattle-pound fees and fines	14,880		13,210		15,434	
Fees on vehicles	4,970		3,000		.....	
.. on slaughtering animals	6,330	35,550	5,200	29,660	.....	
Sundry Receipts.						
Miscellaneous	29,082	29,082	36,466	36,466	2,27,650	
Total ...	.....	9,98,120	.....	10,23,043	11,75,382	10,50,000
TRUST FUNDS.						
Miscellaneous Receipts.						
Interest	34,963		32,718		55,551	
Rents	2,051		120		1,779	
Fees and fines	43,158		34,770		44,510	
Voluntary contributions	1,788		1,100		1,200	
Sundry receipts	3,760	86,620	3,870	72,608	3,017	
Total ...	.....	.....	.....	.....	1,06,057	95,000

BENGAL.

Estimate of Local Funds, 1875-76.

Expenditure.

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DISTRICT ROADS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under Act X of 1871.						
Abstract of Expenditure.						
Minor Establishment.						
General management ...	2,95,000		73,000		1,83,455	
Miscellaneous ...	.....		.....		66,012	
Public Works ...	15,19,500	18,14,500	13,08,500	13,81,500	11,15,172	13,65,539
Total ...	.....	18,14,500	.....	13,81,500	.....	43,80,000
DETAILS OF THE ABOVE.						
Minor Establishment.						
General management—						
Establishment ...						
Clerks ...	75,000		63,000		1,38,288	
Servants ...						
Contingencies ...						
Cost of stationery ...					556	
Printing at Alipore Jail Press ...					.....	
Ditto at private presses ...	25,000		10,000		.....	
Service postage stamps ...					441	
Contingencies ...					20,269	
Travelling allowance ...	.....		.....		117	
Road tolls—						
Establishment ...					14,028	
Ferry tolls—						
Establishment ...	1,05,000		...		4,074	
Canal tolls—						
Establishment ...					52	
Staging bungalows—						
Establishment and contingencies ...	.....	2,95,000	.....	73,000	4,730	1,83,455
Miscellaneous—						
Miscellaneous ...	.....		.....		66,012	
Public Works—						
By Public Works officers as per separate statement of Public Works Department ...	15,19,500		13,08,500			
By civil officers ...	.....	15,19,500	.....	13,08,500	11,15,172	
Total ...	.....	18,14,500	.....	.....	13,65,539	43,80,000
DISTRICT ROADS.						
Under Public Works Resolution dated 23rd February 1874.						
Abstract of Expenditure.						
Minor Establishment.						
General management ...	50,000		7,000		35,765	
Miscellaneous ...	.....		.....		1,20,020	
Public Works ...	5,08,000	5,58,000	11,32,426	11,39,426	27,01,425	
Total ...	.....	5,58,000	.....	11,39,426	28,57,210	71,56,000

	Estimate, 1875-76		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DETAILS OF THE ABOVE	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minor Establishment.						
General management	.....		.....		.....	
Ditto charges	...		.....		.....	
Clerks	18,000		7,000		22,504	
Servants						
Share of district office	....		.....		.....	
Ditto of account office	.....		.....		.....	
Contingent charges	.....		.....		.....	
Cost of stationery					577	
Printing at Alipore Jail Press					.....	
Ditto at private press	2,000		.....		.....	
Service postage stamps					25	
Contingencies					1,833	
Road tolls—						
Establishment and contingencies					1,427	
Ferry tolls—						
Establishment and contingencies	30,000		.....		5,110	
Canal tolls—						
Establishment and contingencies					112	
Staging bungalows—						
Establishment and contingencies	... .	50,000	.....	7,000	4,177	
Miscellaneous—						
Miscellaneous	.....	.....	.....	.....	1,20,020	
Public Works—						
By Public Works officers as per separate estimate of Public Works Department.	5,08,000		11,32,426		27,01,425	
By civil officers	.. ..	5,08,000	... .	11,32,426	.....	
Total	.....	5,58,000	.....	11,32,426	28,57,210	71,56,000
MARINE FUNDS.						
Port.						
Abstract of Expenditure.						
Police	200		1,200		428	
Medical	20,000		25,000		15,612	
Marine	16,406		16,406		12,363	
Miscellaneous	31,205		31,205		4,516	
Minor Establishment.						
General management	5,729		5,689		5,339	
Public Works	1,20,000	1,93,540	....	79,500	25,312	
Total ...	.....	1,93,540	.....	79,500	63,570	50,000
DETAILS OF THE ABOVE.						
Police—						
Constables	200	200	1,200	1,200	428	
Medical—						
Hospitals	20,000	20,000	25,000	25,000	15,612	
Marine—						
Vessels and Boats—						
Establishment	3,906		3,906		1,747	
Stores	500		500		1,068	
Provisions and crews	.....		.... .		.....	
Repairs	500		500		31	
Contingencies	1,000		1,000		55	
Pilot boats	4,260		4,260		3,776	
	10,166		10,166			

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Light-houses—						
Establishment	1,740		1,740		1,858	
Stores	4,000		4,000		3,438	
Provisions	.....		.....		....	
Contingencies	500		500		390	
	6,240	16,406	6,240	16,406	12,363	
Miscellaneous—						
Cost of stores	451		451		3,762	
Miscellaneous	30,000		30,000		.....	
Pensions	754		754		754	
		31,205		31,205		
Total .	.....	.....	.....	.....	4,516	
Minor Establishment.						
General management—						
Establishment	.....		.....		.....	
Port Master	2,297		2,275			
Clerks	1,440		1,440		4,410	
Servants	744		744			
Contingencies	888		888		599	
Registering cargo boats	360		360		330	
		5,729		5,689		
Public Works—					5,339	
By Public Works officers as per separate estimate of Public Works Department.	1,20,000		...		12,130	
By civil officers as per Appendix I	...				13,182	
		1,20,000		.....		
					25,312	
Total ..	.....	1,93,540	.....	79,500	63,570	50,000

TOWN IMPROVEMENT.

Abstract of Expenditure.

Minor Establishment.

General management	440		440		358	
Miscellaneous establishment	250		250		1,034	
		690		690		
Miscellaneous	.....	.....		.....	.....	
Public Works	.....	2,400		1,400	1,914	
Total ...	.....	3,090		2,090	3,306	2,000

DETAILS OF THE ABOVE.

Minor Establishment.

General management—						
Establishment	.....	.....	.....			
Clerks	194		194		314	
Servants	120		120			
Share of district office	.....		.....			
Ditto accountant's office	.....		.....			
Contingent charges	.....		.....			
Cost of stationery	12		12			
Printing at Alipore Jail Press	.....		.....			
Ditto private press	50		50			
Service postage stamps	.. .		... .		.. ..	
Contingencies	64		64		44	
		440		440		
					358	
Miscellaneous Establishment.						
Conservancy and lighting	.....		.....		.....	
Establishment	250		250		960	
Contingencies					74	
		250		250		
Miscellaneous—					1,034	
Miscellaneous	.....		.....		...	
Public Works—						
By civil officers as per Appendix I	2,400		1,400		1,914	
		2,400		1,400		
Total		3,090		2,090	3,306	2,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHYBASSA ROAD.						
Public Works—						
By civil officers	1,000	1,000	.....	.....	.....	1,000
BAZAR.						
Abstract of Expenditure.						
Minor Establishment.						
General management	.....	36	.....	36	39	
Public Works	.....	564	.. ..	500	.....	
Total ...	... .	600	.	536	39	1,500
DETAILS OF THE ABOVE.						
Minor Establishment.						
General management—						
Establishment	.....	.....	.....	.	.....	
Servants	36	36	36	36	39	
Public Works—						
By civil officers as per Appendix I	564	564	500	500	. .	
Total ...	.....	600	.. ..	536	39	1,500
GENERAL MANAGEMENT OF WARDS AND ATTACHED ESTATES.						
Under Chapter XXV Section 5.						
Abstract of Expenditure.						
Minor Establishment.						
Miscellaneous establishment	26,460 100		24,295		48,403	
Miscellaneous	10,760	37,220 100	9,768	34,063	30,030	
Total ...	....	.....	.....	.....	78,433	40,000
DETAILS OF THE ABOVE.						
Minor Establishment.						
Miscellaneous establishment—						
Clerks	36 26,232		24,295		48,403	
Servants	64 228	26,460 100		24,295		
Miscellaneous—						
Commission on collection	3,310		3,082		3,850	
Contingencies	3,290		6,108		3,295	
Stationery	860		.....		208	
Printing at private presses	105		.. ...		.....	
Service postage stamps	1,280		.....		953	
Travelling allowances	790		.....		787	
Other contingencies	125		578		378	
Balance transferred to Rates and Wards	.....		.....		18,853	
Refunds	1,000	10,760	.....	9,768	1,706	
Total ...	....	37,220 100	....	34,063	78,433	40,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
ZEMINDARY DAK.						
District Post.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.						
Clerks	47,000		46,441		1,96,504	
Servants, dák runners, and others	1,52,960		1,48,882			
Cost of stationery	5,350		5,212		1,119	
Printing at Alipore Jail Press	.....		.....		.....	
Printing at private presses	850		1,183		.....	
Service postage stamps	530		464		.....	
Contingencies	9,070	2,15,760	8,404	2,10,586	7,970	
Petty construction and repairs—						
By civil officers	7,430	7,430	6,729	6,729	4,700	
Miscellaneous—						
Boat allowance	19,250		19,499		662	
Miscellaneous	240	19,490	218	19,717	9,820	
Total ...	.....	2,42,680	.....	2,37,032	2,20,775	2,30,000
GOVERNMENT ESTATES IMPROVEMENT.						
Abstract of Expenditure.						
Education	.....		.....		799	
Medical	.....		.....		971	
Minor establishment	.....		.....		.....	
General management	.....		.....		1,547	
Miscellaneous	.....		.....		3,605	
Public Works	.....	1,600	74,300	74,300	34,522	
Total ...	.....	1,600	.....		41,444	50,000
Details of the above.						
Education—						
Vernacular Schools	.....		.....		799	
Medical—						
Hospitals and dispensaries	.....		.....		971	
Minor Establishment.					1,770	
General management—						
Establishment	.....		.....		196	
Contingencies	.....		.....		1,351	
Miscellaneous—						
Sundry items	.....		.....		3,399	
Pensions	.....		.....		206	
Public Works—						
By Public Works officers as per separate estimate of Public Works Department.	.....		.....		.....	
By civil officers as per Appendix I	1,600	1,600	74,300	74,300	34,522	
Total ...	.....	.....	.....	.....	41,444	50,000
CIRCUIT HOUSE.						
Miscellaneous Establishment.						
Establishment and contingencies	.....	.....	.....	.....	2,967	
Miscellaneous—						
Miscellaneous	.....	.....	.....	.....	5,400	
Public Works—						
By civil officers	.....	.....	.....	.....	937	
Total ...	.....	.....	.....	.....	9,304	.....
SERAI						
Miscellaneous—						
Miscellaneous	.....	.....	.....	.....	38	
Public Works—						
By civil officers	.....	.....	.....	.....	30	
Total ...	.....	.....	.....	.....	68	.....

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
ASSIGNMENT FOR IMPROVEMENT OF GOVERNMENT ESTATES.						
Abstract of Expenditure.						
Education	... ..	23,655	.....	.....	.....	
Medical	.....	1,790	.....	.....	.....	
Miscellaneous	.....	33,955	.....	.....	.....	
Public Works	... ..	15,960	.....	69,000	.....	
Total ...	.....	75,360	.....	69,000	.....	40,000
DETAILS OF THE ABOVE.						
Education—						
Primary Schools	23,655	23,655	.....	.....	.....	
Medical—						
Hospitals and dispensaries	1,790	1,790	.....	.....	.....	
Miscellaneous—						
Government contribution for road-cess	33,955	33,955	.....	.....	.....	
Public Works—						
By civil officers	15,960	15,960	69,000	69,000	69,000	
Total ...	.....	75,360	... ..	.....	.....	40,000
JUGGERNAUTH ROAD.						
Minor Establishment	.....	.....	.....	.....	.....	
Miscellaneous Establishment—						
Pay of servants	150	150	100	100	171	
Miscellaneous—						
Miscellaneous	315	315	300	300	9	
Public Works—						
By civil officers as per Appendix I	85	85	... ..	.....	.....	
Total ...	.....	550	.....	400	180	200
POOREE PILGRIMS.						
Under Act IV. of 1871.						
Abstract of Expenditure.						
Minor Establishment.						
General management	2,360		2,360		2,582	
Miscellaneous	1,280		700		287	
Public Works	10,500	14,140	4,000	7,060	663	
Total ...	... .	.....	.....	.....	3,532	8,000
DETAILS OF THE ABOVE.						
Minor Establishment.						
General management—						
Establishment—						
Allowance to health officers	1,200		1,200		1,306	
Clerks	540		540		} 1,295	
Servants	120		120			
Contingencies	500	2,360	500	2,360	17	
Total ...	.....	.....	.... .	.....	2,582	.....
Miscellaneous—						
Miscellaneous	1,280	1,280	700	700	287	
Public Works—						
By civil officers as per Appendix I	10,500	10,500	4,000	4,000	663	
Total ...	.....	14,140	.....	7,060	3,532	8,000
ENCAMPING GROUND GRAZING.						
Miscellaneous—						
Miscellaneous	330	330	275	275	193	
Total ...	.....	330	.....	.....	.....	200

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
CUSTOMS CONFISCATION						
Miscellaneous—						
Rewards to informers	3,200	3,200	3,200	3,200	*4,003	
Refunds	.....	.... .	.....	.....	1,342	
Contingencies	.....	... .	.....	.....	625	
Total .	... ..	3,200		3,200	5,970	6,000
SALT REWARD.						
Miscellaneous—						
Rewards to informers	6,535		10,170		4,333	
Miscellaneous	235		240		30	
Service postage stamps	10	6,780	.	10,410	...	
					4,363	8,000
INLAND LABOUR TRANSPORT.						
Under Act II of 1874.						
Abstract of Expenditure.						
Medical	.....	3,955	.....	3,595	4,067	
Minor Establishment.						
General management—						
Miscellaneous establishment	19,750	19,750	16,492	16,492	19,051	
Miscellaneous	.....	1,500	. ...	7,018	1,095	
Public Works	.....	1,135	.. ...	1,135	1,813	
Total ..	.....	26,340	.....	28,240	26,026	25,000
DETAILS OF THE ABOVE.						
Medical—						
Hospitals and dispensaries	3,955	3,955	3,595	3,595	4,067	
Minor Establishment.						
Miscellaneous Establishment—						
Salaries—						
Superintendent	3,720		3,720		5,436	
Medical Inspector	10,223		6,120			
Inspector of laborers	.....		1,000			
Establishment—						
Clerks	2,436		4,200		12,183	
Servants	954		1,452			
Contingent charges—						
Cost of stationery	55		55		16	
Printing at Alipore Jail Press	.....		60			
Printing at private press	60		40			
Service postage stamps	322		574		13	
Contingencies	620		1,929		1,184	
Travelling allowances	1,360	19,750	4,360	23,510	219	
					19,051	... ..
Miscellaneous—						
Pensions	.....		.....		.....	
Refunds	1,500	1,500	.....	.....	1,095	.....
Public Works—						
By civil officers as per Appendix I	1,135	1,135	1,135	1,135	1,813	
Total ...	.....	{ 6,600 19,740 }	.....	28,240	26,026	25,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75
CANTONMENT.	Rs	Rs.	Rs	Rs	Rs	Rs
Abstract of Expenditure.						
Police		5,008		5,143		
Medical		7,110		5,766		
Minor Establishment.						
General management	2,056		1,918			
Miscellaneous establishment	15,260	17,316	14,360	16,278		
Miscellaneous	.	2,446	..	5,280		
Public Works	. .	6,060	... ..	3,277		
Total .	.	37,940	.....	35,744	31,065	35,000
DETAILS OF THE ABOVE.						
Police—						
Head constables and constables	4,800		4,800			
Contingencies	208	5,008	343	5,143		
Medical—						
Allowance to vaccinators	370		3,360			
Ditto for hospitals	6 740	7,110	2,406	5,766		
Minor Establishment						
General management—						
Establishment—						
Clerks	1,066		1,536			
Servants	852		228			
Contingent charges—						
Cost of stationery						
Service postage stamps	138		154			
Contingencies		2,056		1,918		
Miscellaneous Establishment.						
Conservancy and lighting—						
Inspectors and overseers	594		654			
Head constables and constables	... ..		1,548			
Servants	9,804		6,300			
Carts and bullocks	2,758		3,202			
Latrine establishment	.....		1,155			
Contingencies	2,104	15,260	1,501	14,360		
Miscellaneous—						
Miscellaneous	2,446	2,446	5,280	5,280		
Public Works—						
By Public Works officers as per separate estimate of Public Works Department			..	.....		
By civil officers	6,060	6,060	3,277	3,277		
Total ..		37,940		35,744	31,065	35,000
COPYING FEE FUND.						
Miscellaneous—						
Miscellaneous	40,330	40,330	39,848	39,848	40,130	36,000
PROVINCIAL RESERVE						
Abstract of Expenditure.						
Police	1,15,000		1,18,500		1,31,907	
Minor Establishment.						
General management	1,81,550		1,47,435		600	
Miscellaneous establishment	97,243		82,522		81,428	
Contributions	.....		3,43,426		22,00,514	
Miscellaneous	23,797		29,958		13,529	
Public Works	5,18,190		3,43,767		4,59,131	
Grants-in-aid to Local and Municipal Funds for local works	..	9,35,770	.....	10,65,608	.....	
Total ...	.....	9,35,770	.....	10,65,608	28,87,109	8,40,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DETAILS OF THE ABOVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pounds under Act I of 1873.						
Abstract of Expenditure.						
Miscellaneous Establishment	96,713		81,948		81,428	
Miscellaneous	13,752		12,057		7,764	
Public Works	20,075		16,922		15,092	
		1,30,540		1,10,927		
Total ...	.....	1,30,540	.....	1,10,927	1,04,284	1,08,000
DETAILS OF THE ABOVE						
Miscellaneous Establishment.						
Clerks	5,533		5,301			
Pound-keepers	90,472		76,259		81,428	
Servants	708		388			
		96,713		81,948		
Miscellaneous—						
Feed of cattle	2,305		2,405			
Printing charges	2,200		1,995			
Ground rent	222		214			
Municipal tax	240		142			
Service postage stamps	230		225		7,764	
Compassionate allowance and gratuities	30		36			
Transfers	350		250			
Refunds	3,030		2,471			
Other contingencies	5,136		4,319			
		13,752		12,057		
		1,10,465		94,005	89,192	
Public Works—						
By civil officers	20,075		16,922			
		20,075		16,922	15,092	
Total ...	.....	1,30,540	.....	1,10,927	1,04,284	1,08,000
PLEADERSHIP EXAMINATION.						
Miscellaneous—						
Fees to examiners			8,000		4,300	
Fees to Secretary to Board of Examiners	3,500	.....	2,000		.....	
Contingencies			1,000		1,254	
Refunds	.....		.....		211	
		3,500		11,000		
Total ...	.....	3,500	.....	11,000	5,765	20,000
POLICE CLOTHING.						
Minor Establishment.						
General management—						
Commissioner's establishment	.....	.....	.....	.....	600	
Police—						
Clothing purchased	85,000		80,000		1,07,606	
Refunds	30,000		38,500		24,301	
		1,15,000		1,18,500		
Total ...	.....	1,15,000	.....	1,18,500	1,31,907	1,00,000
CIRCUIT HOUSE.						
Establishment and contingencies	520		574			
		520		574		
Miscellaneous—						
Cost of furniture	2,875		3,381			
Repair of furniture	885		890			
Ground rent	365		398			
Municipal rates and taxes	1,320		1,304			
Weeding and cleaning gardens	495		370			
Miscellaneous	605		558			
		6,545		6,901		
Public Works—						
By civil officers	1,065		556			
		1,065		556		
Total ...	... ..	8,130	...	8,031		7,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74	Regular estimate, 1874-75
DARJEELING IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Public Works—						
By civil officers	.....	4,000	.....	.....	.....	5,000
PUBLIC WORKS.						
Abstract of Expenditure.						
Minor Establishment.						
General management	1,81,550		1,47,435		.....	
Contributions	.....		3,43,426		22,00,514	
Public Works	4,93,050	6,74,600	3,26,289	8,17,150	4,44,039	
Total ...	.....	6,74,600	.....	8,17,150	26,44,553	6,00,000
DETAILS OF THE ABOVE.						
Minor Establishment.						
General management—						
Ferry tolls	3,750		3,210			
Canal "	1,03,000		80,000			
River "	60,000		55,000			
Road "	1,850		.....			
Hasting's rent	.....		.....			
Strand Bank rent	9,450		9,225			
Staging bungalows	3,500	1,81,550		1,47,435		
Contribution—						
Contribution to local fund	.....	.....	3,43,426	3,43,426	22,00,514	
Public Works—						
Establishment—						
Calcutta and Eastern canals	3,80,300		2,10,600			
Nuddea rivers	45,700		47,150			
Ferries on provincial roads	15,000		12,849			
Tolls on ditto	150		2,000			
Staging bungalows	14,000		16,790			
Strand Bank rent	37,900	4,93,050	36,900	3,26,289	4,44,039	
Total	.....	6,74,600	.....	8,17,150	4,44,039	6,00,000
MUNICIPAL FUNDS BORNE ON GOVERNMENT BOOKS.						
Abstract of Expenditure.						
Police	3,80,212		3,67,900			
Education	13,235		9,100			
Medical	30,425		23,274			
Minor establishment.						
General management	1,21,864		1,31,114			
Miscellaneous establishment	1,43,265		1,19,174			
Miscellaneous	47,082		43,820			
Public Works	3,27,877	10,63,960	3,32,170	10,26,552		
Total	.....	10,63,960	.....	10,26,552	11,61,160	10,40,000
DETAILS OF THE ABOVE.						
Police—						
Establishment	3,44,709		3,35,852		3,73,699	
Contingencies	35,503	3,80,212	32,048	3,67,900	21,023	
Education—						
Vernacular schools	13,235	13,235	9,100	9,100	2,749	
Total	.....	3,93,447	.....	3,77,000	3,97,471	.....
Medical—						
Hospitals and dispensaries	30,425	30,425	23,274	23,274	26,085	

	Estimate, 1875-76.		Estimate, 1874-75.		Actual, 1873-74.	Regular estimate. 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minor Establishments.						
General management—						
Establishment	99,012		96,508		1,03,603	
Contingent charges	22,852	1,21,864	34,606	1,31,114	23,151	
					1,26,754	
Miscellaneous Establishments.						
Lighting and conservancy	1,43,265	1,43,265	1,19,174	1,19,174	1,39,435	
Miscellaneous—						
Miscellaneous	47,082	47,082	43,820	43,820	1,03,806	
Public Works—						
By civil officers—						
Construction and repair of roads	2,89,434		3,03,512		3,25,171	
Working establishment	38,443	3,27,877	28,658	3,32,170	42,438	
Total	.....	10,63,960	.....	10,26,552	11,01,160	10,40,000
TRUSTS AND ENDOWMENTS.						
Miscellaneous—						
Miscellaneous	77,360	77,360	64,668	64,668	1,09,218	65,000

BENGAL.

Budget Estimate of Provincial Reserve Fund for 1875-56.

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
Abstract.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	7,26,702	.....	2,77,000	9,80,682	5,14,702
Receipts	....	10,95,500	.....	12,10,477	24,21,129	10,52,000
Total ...	.	18,22,202	.....	14,87,477	34,01,811	15,66,702
Expenditure	.....	9,35,770	.....	10,65,608	28,87,109	8,40,000
Closing balance	.....	8,86,432	.....	4,21,869	5,14,702	7,26,702
Total	.....	18,22,202	.....	14,87,477	34,01,811	15,66,702
PROVINCIAL RESERVE.						
Abstract of Revenue and Receipts.						
Taxes, Rates, and Cesses—						
On lands	.....		.....		.....	
On houses	.....		.....		.....	
Assessed taxes	.....		.....		.....	
Licenses	.....				.....	
		.....		.....		
Miscellaneous Receipts.						
Tolls	6,55,000		6,59,000		7,06,125	
Port dues	.....		.....		.....	
Interest	.....		.....		.....	
Rents	51,240		7,950		6,041	
Fees and fines	2,08,200		2,32,341		3,05,370	
Voluntary contributions	73,500		81,000		86,868	
Sundry receipts	1,07,560		2,30,186		13,16,725	
		10,95,500		12,10,477		
Total ...	.....	.....	.....	.....	24,21,129	10,52,000
Details of Revenue and Receipts.						
Pounds under Act I of 1871.						
Abstract of Receipts.						
Miscellaneous Receipts.						
Fees and fines	1,95,200		1,71,341		2,41,309	
Sundry receipts	49,020		46,886		27,974	
		2,44,220		2,18,227		
Total ...		2,44,220	....	2,18,227	2,69,283	2,30,000
Details of the above.						
Miscellaneous Receipts.						
Fees and fines—						
Fines on stray cattle	1,95,200	1,95,200	1,71,341	1,71,341	2,41,309	
Sundry Receipts.						
Sale proceeds of unclaimed cattle	49,020		46,886		27,974	
		49,020		46,886		
Total ...	.....	2,44,220	....	2,18,227	2,69,283	2,30,000
PLEADERSHIP EXAMINATION.						
Miscellaneous Receipts.						
Fees and fines—						
Fees from candidates	3,000		53,000			
		3,000		53,000	54,158	
Total ...	.....	3,000	.....	53,000	54,158	40,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74	Regular estimate, 1874-75,
POLICE CLOTHING.	Rs	Rs	Rs	Rs	Rs.	Rs
Abstract of Receipts.						
Miscellaneous Receipts						
Voluntary contribution	73,500		81,000		86,868	
Sundry receipts	58,000	1,31,500	33,000	1,14 000	42,295	
Total					1,29 163	1 10 000
DETAILS OF THE ABOVE						
Miscellaneous Receipts						
Voluntary contributions—						
Government contribution	73 500	73,500	81,000	81,000	86,868	
Sundry Receipts						
Miscellaneous	58,000	58,000	33,000	33,000	42,295	
Total		1,31,500		1,14,000	1,29,163	1,10,000
CIRCUIT HOUSE						
Abstract of Receipts.						
Miscellaneous Receipts						
Rents	7 240		7,800			
Sundry receipts .	540	7,780	300	8,100	.. ..	
Total .		7,780		8,100	.. ..	8,000
DETAILS OF THE ABOVE						
Miscellaneous Receipts						
Rents—						
Rents from Circuit House	7,240	7,240	7,800	7,800	.....	
Sundry Receipts						
Sale of grass, fruits, &c	540	540	300	300		
Total .	....	7,780	... .	8,100	.....	8,000
DARJEELING IMPROVEMENT						
Miscellaneous Receipts						
Rent of land	. ..	4,000			3,192	4,000
Darjeeling location	... ..	... .	.....	.. ...	2,805	... ..
PUBLIC WORKS						
Abstract of Receipts.						
Miscellaneous Receipts.						
Tolls	6,55,000		6,59,000		7,06,125	
Rents	40,000		150		44	
Fees and fines	10,000		8,000		9,903	
Sundry receipts	... ..	7,05,000	1,50,000	8,17,150	... ..	
Total	.....	7,05,000	....	8,17,150	7,16,072	6,60,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS OF THE ABOVE						
Tolls—						
On ferries	65,000		63,000			
„ roads	10,000		10,000		7,06,125	
„ Nuddea rivers	2,60,000		2,63,000			
„ Calcutta and Eastern canals	3,20,000	6,55,000	3,23,000	6,50,000	.....	
Rents—						
Strand Bank rent	.....	40,000	150	150	44	
Fees and fines—						
Staging bungalow fees	.....	10,000	8,000	.....	9,903	
Dacca High Court bungalow	.....	.....	..	8,000	....	
Sundry Receipts.						
Receipts from District Road Committee for the service of Engineer's establishment.	..	.....	1,50,000	1,50,000		
Total ...	.....	7,05,000	....	8,17,150	7,16,072	
Miscellaneous receipts.						
Sundry Receipts.						
Surplus balances of zemindary dák	.....	.....	.....	.....	.....	
Municipal and Chowkeedary Funds transferred to provincial reserve.	.....	.....	.....	.....	47,965	
Grants for district roads	.....	.....	.....	.....	11,98,491	
Total ...	.....	.....	.....	.....	12,46,456	.....
PROVINCIAL RESERVE.						
Abstract of Expenditure.						
Police	1,15,000		1,18,500		1,31,007	
Minor Establishment—						
General management	1,81,550		1,47,435		600	
Miscellaneous establishment	97,233		82,522		81,428	
Contributions	.....		3,43,426		22,00,514	
Miscellaneous	23,797		29,958		13,529	
Public Works	5,14,190	9,31,770	3,43,767	10,65,608	4,59,131	
Total ...	.....	9,31,770	.....	10,65,608	28,87,109	4,35,000
DETAILS OF EXPENDITURE.						
Pounds under Act I of 1871.						
Abstract of Expenditure.						
Miscellaneous establishment	96,713		81,948		81,428	
Miscellaneous	13,752		12,057		7,764	
Public Works	20,075	1,30,540	16,922	1,10,927	15,092	
Total ...	.....	1,30,540	.....	1,10,927	1,04,284	1,08,000
DETAILS OF THE ABOVE.						
Miscellaneous Establishment.						
Clerks	5,533		5,301			
Pound-keepers	90,472		76,259		81,428	
Servants	708	96,713	388	81,948		
Carried over ...	.....	96,713	.....	81,948	81,428	

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		96,713		81,948		81,428
Pounds under Act I of 1871.—(*Continued.*)						
Miscellaneous—						
Feed of cattle	2,305		2,405			
Printing charges	2,200		1,995			
Ground rent	222		214			
Municipal fees	249		142			
Service postage stamps	230		225		7,764	
Compassionate allowances and gratuities	30		36			
Transfers	350		250			
Refunds	3,030		2,471			
Other contingencies	5,136		4,319			
		13,752		12,057	7,764	
Total ...	.....	1,10,465	.....	94,005	85,026	
Public Works—						
By civil officers	20,075	20,075	16,922	16,922	15,092	
Total ...	.....	1,30,540	.....	1,10,927	1,04,284	1,08,000
PLEADERSHIP EXAMINATION.						
Miscellaneous—						
Fees to examiners	3,500		8,000		4,300	
Fees to Secretary to Board of Examiners			2,000		.....	
Contingencies			1,000		1,405	
		3,500		11,000		
Total ...	.....	3,500	.....	11,000	5,705	20,000
POLICE CLOTHING.						
Minor Establishment.						
General management—						
Commissioner's Establishment	.....		.....		600	
Police—						
Clothing purchased	85,000		80,000		1,07,606	
Refunds	30,000		38,500		24,301	
		1,15,000		1,18,500		
Total ...	.....	1,15,000	.....	1,18,500	1,31,907	1,00,000
CIRCUIT HOUSE.						
Establishment and contingencies	520	520	574	574		
Miscellaneous -						
Cost of furniture	2,875		3,381			
Repair of furniture	885		890			
Ground rent	365		398			
Municipal rates and taxes	1,320		1,304			
Weeding and cleaning gardens	495		370			
Miscellaneous	605		558			
		6,545		6,901		
Public Works—						
By civil officers	1,065	1,065	556	556		
Total ...	.....	8,130	.....	8,031	.....	7,000
DARJEELING IMPROVEMENT FUND.						
Public works	.....	4,000	.....	.....	.....	5,000
PUBLIC WORKS.						
Abstract of Expenditure.						
Minor Establishment.						
General management	1,81,550		1,47,435		.....	
Contributions	.....		3,43,426		22,00,514	
Public works	4,93,050		3,26,289		4,44,039	
		6,74,600		8,17,150		
Total ...	.....	6,74,600	.....	8,17,150	26,44,553	60,0,000

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
DETAILS OF THE ABOVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Minor Establishment.						
General management—						
Ferry tolls	3,750		3,210			
Canal „	1,03,000		80,000			
River „	60,000		55,000			
Road „	1,850		.....			
Hasting's rent	.....		.....			
Strand Bank rent	9,450		9,225			
Staging bungalows	3,500	1,81,550	.....	1,47,435		
Contributions—						
Contributions to Local Funds	.....	.....	3,43,426	3,43,426	22,00,514	
Public Works –						
Establishment	.....		.....			
Calcutta and Eastern canals	3,80,300		2,10,600			
Nuddea rivers	45,700		47,150			
Ferries on provincial roads	15,000		12,849			
Tolls on ditto	150		2,000			
Staging bungalows	14,000		16,790			
Strand Bank rent	37,900	4,93,050	36,900	3,26,289	4,44,039	6,00,000
Total	.....	6,74,600	.....	8,17,150	26,44,053	6,00,000

BENGAL.

Budget Estimate of Municipal Funds, 1875-76.

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
Abstract.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,52,361		1,42,361	1,28,139	1,42,361
Receipts		9,98,120		10,23,043	11,75,382	10,50,000
Total ...		11,50,481		11,65,404	13,03,521	11,92,361
Expenditure		10,63,960		10,26,552	11,61,160	10,40,000
Closing balance		86,521		1,38,852	1,42,361	1,52,361
Total ..		11,50,481		11,65,404	13,03,521	11,92,361
RECEIPTS.						
Details.						
Taxes, rates, and cesses—						
Tax on houses	7,99,208		8,20,183		7,80,503	
Assessed taxes	5,530		5,400		29,192	
Octroi	.....		.....		.....	
Licenses	..		....		...	
Wheel tax	12,640		16,900		11,588	
Fees on trades and professions	4,080	8,21,458	3,700	8,46,183	2,534	
Miscellaneous Receipts.						
Tolls						
Tolls on roads and ferries	85,670	85,670	86,550	86,550	65,143	
Rents—						
Rents of bazars	18,360		17,436		16,423	
„ of lands and gardens	8,000	26,360	4,748	24,184	9,064	
Fees and fines—						
Fees on processions	1,030		200		6,080	
Municipal fines	6,490		7,250		7,524	
Gambling fines	1,850		800		4,247	
Cattle pound fees and fines	14,880		13,210		15,434	
Fees on vehicles	4,970		3,000		.....	
„ for slaughtering animals	6,330	35,550	5,200	29,660	.....	
Sundry Receipts.						
Miscellaneous	29,082	29,082	36,466	36,466	2,27,650	11,75,382
Total receipts ...	.. ...	9,98,120	... ..	10,23,043	... .	10,50,000
EXPENDITURE.						
Police—						
Establishment	3,44,709		3,35,852		3,73,699	
Contingencies	35,503	3,80,212	32,048	3,67,900	21,023	
Education—						
Vernacular schools	13,235	13,235	9,100	9,100	2,749	
Medical						
Dispensaries	30,425	30,425	23,274	23,274	26,085	
Minor Establishments.						
General management—						
Establishment	99,012		96,508		1,03,603	
Contingencies	22,852	1,21,864	34,606	1,31,114	28,151	
Miscellaneous Establishment.						
Lighting and conservancy	1,43,265	1,43,265	1,19,174	1,19,174	1,39,435	
Miscellaneous	47,082	47,082	43,820	43,820	1,03,806	
Public Works by Civil Officer.						
Construction and repairs of roads	2,89,435		3,03,512		3,25,171	
Working establishment	38,442	3,27,877	28,658	3,32,170	42,438	11,61,160
Total expenditure		10,63,960		10,26,552		10,40,000

BENGAL.

Budget Estimate of Trusts and Endowments, 1875-76.

Statement of Balances.

	Estimate, 1875-76.		Estimate, 1874-75.		Actuals, 1873-74.	Regular estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	55,893			25,893	29,054	25,893
Receipts	86,620			72,668	1,06,057	95,000
Total ..	... ..	1,42,513	.....	98,561	1,35,111	1,20,893
Expenditure	77,360			64,668	1,09,218	65,000
Closing balance	65,153			33,893	25,893	55,893
Total .	...	1,42,513	.....	98,561	1,35,111	1,20,893

Budget Estimate of Trusts and Endowments, 1875-76.

	Receipts.				Expenditure.			
	Estimate.		Actuals, 1873-74.	Regular estimate, 1874-75.	Estimate.		Actuals, 1873-74.	Regular estimate, 1874-75.
	1875-76.	1874-75.			1875-76.	1874-75.		
Education Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abdool Gunny Scholarship Fund	337	337	337		337	337	312	
Bethune School Committee	112	.....	1,705		112	...	.	
Bird Scholarship	447	417	417		447	417	479	
Donnelly Prize	20	20	20		20	20	20	
Doorga Churn Laha Scholarship	2,844	3,012	3,008		2,844	3,012	2,724	
Edinburgh Scholarship	32	32	32		32	32	32	
Forbes' Memorial	240	240	260		240	240	255	
Goodeve Prize	28	28	28		28	28	28	
Goodeve Scholarship	148	148	148		148	148	144	
Hindoo College	3,769	4,044	4,044		3,769	4,044	2,752	
Kalinarain Scholarship	.....	.... .	.		.....		46	
Lewis' Medal	23	23	22		23	[illegible]	25	
Maharajah Scindiah's donation to the Presidency College.	100	100	100		100	100	89	
Maharajah Scindiah's donation to the Madrissa .	20	20	20		20	20	.....	
Rance Katyance's Scholarship	300	300	300		300	300	196	
Mozufferpore School	2,051	.....	45		2,051	.....	2,427	
Ootturparah ,, ...	10,000	.....	10,110		10,000	.....	7,448	
Pearson's Scholarship	90	90	45		90	90	21	
Rungpore School	834	. .	... ..		834	...	.....	
Soorji Kanto's Scholarship	. ....	.... .	480		.....	.....	166	

Budget Estimate of Trusts and Endowments, 1875-76.—(Continued.)

	Receipts.				Expenditure.			
	Estimate.		Actuals, 1873-74.	Regular estimate, 1874-75.	Estimate		Actuals, 1873-74.	Regular estimate, 1874-75.
	1875-76.	1874-75.			1875-76	1874-75.		
Charitable Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Bhuddruck Charitable Dispensary	1,000	291			700	290	656	
Bunwary Lall's Hospital and Bridge	600	700			600	700	.. ..	
Shah Bunwary Lall's Serai and Building	3,000	3,000	4,260		3,000	3,000	6,411	
Chinsurah Poor Fund	1,560	1,560	..		1,518	1,518	1,516	
Chuprah Hospital	2,000	1,200	1,576		2,000	1 200	1,854	
Chuprah Government School	200	.. ..	... .		200	.....	3,225	
Mirza Mahomed Hossein's School and Serai ...	1,000	1,000	993		1,000	1,000	1,019	
Prince Golam Mahomed's Trust	11,680	12,480	12,550		11,680	10,080	12,279	
Promotho Nath Roy	432		252		432	...	252	
Prosunno Nath Roy	5,029	5,712	5,905		6,002	7,664	6,169	
Burdwan Relief		1,000	10,997		.....	....	10,000	
Mitford Hospital		.....	10,925				11,695	
Unno Chuttro	2,160	1,900	3,647		1,200	1,200	4,423	
Miscellaneous Funds.								
Boat Registry	2,500	2,500	2,486		1,332	2,136	2,118	
Hackney Carriage Fund, Calcutta	18,200	18,200	17,010		14,236	14,852	18,787	
Ditto ditto, Hooghly and Howrah	1,746	1,075	334		86	82	323	
Sheriffs' Fees	3,043	3,054	3,239		3,043	3,054	3,125	
Steam Boiler, &c.	10,000	8,400	10,245		7,871	7,246	7,152	
„ Boat Survey Fee Fund	1,015	885	517		1,065	935	1,450	
Total ...	86,620	72,668	1,06,057	95,000	77,360	64,668	1,09,218	65,000

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 23rd March 1875.

READ—

The Accountant-General's letter No. 993, dated 4th March, submitting the estimates of Local Funds' receipts and expenditure for the year 1875-76.

Read also—

The Resolution of this Government in the Financial Department, dated the 12th March 1875, on the estimates of receipts and expenditure on account of Provincial Services for the year 1875-76.

1. The Accountant-General brings to notice that the preparation of the Local Funds' estimates has been greatly delayed by the want of punctuality on the part of heads of departments and local officers in furnishing him with the necessary figures. The Lieutenant-Governor must again request the attention of all officers to the great importance of submitting budget estimates by the dates on which they are due.

2. The general estimate of local funds now under review, includes also the receipts and expenditure of the provincial reserve fund, the municipal funds, and the funds relating to trusts and endowments. The following abstract gives a comparison of the estimates of 1875-76 with those of 1874-75 :—

	Estimate, 1875-76			Regular Estimate, 1874-75		
	Local fund, including provincial reserve.	Municipal funds.	Trust funds.	Local fund, including provincial reserve.	Municipal funds.	Trust funds
	Rs.	Rs	Rs.	Rs	Rs	Rs
	Deficit.					
Opening balance	21,59,281	1,52,361	55,893	27 43,519	1,42,361	25 893
Receipts ...	41,99,450	9,98,120	86,620	80,06,100	16,50,000	95,000
Total	20,40,169	11,50,481	1,42,513	1,07,49,619	11,92,361	1,20,893
Expenditure . ..	39,93,070	10,63,960	77,360	1,29,08,100	10,40,000	65,000
	Deficit.			*Deficit*		
Closing balance	19,52,901	86,521	65,153	21,58,481	1,52,361	55,893

LOCAL FUNDS.

3. In the estimates of last year, it was anticipated that the year 1874-75 would close with a surplus of nearly £140,000 ; but the large expenditure on famine relief works has converted this expected surplus into a serious deficit. There will, however, be no excess of expenditure over income in the coming year : and it is hoped that the balance at credit of provincial reserve will enable the Lieutenant-Governor to make such grants as may be necessary to restore the equilibrium of the Local Funds' finances. What part of the expenditure on relief works shall be defrayed by Government, and what part shall be a charge against the District Committees, is a question, the details of which have not yet

finally been determined. The figures of the Local Funds' Budget proper for the two years are as follow :—

1874-75	Rs.
Opening balance	22,28,817
Receipts as by regular estimate	69,54,100
Total ..	91,82,917

1874-75.	Rs.
Expenditure as by regular estimate	1,20,68,900
Debit closing balance on 31st March 1875 ...	28,85,983
	91,82,917

1875-76.	Rs.
Receipts of the year	31,03,950

1875-76	Rs
Opening debit balance	28,85,983
Expenditure during the year	30,57,300
	59,43,283
Debit closing balance on 31st March 1876 ...	28,39,333
	31,03,950

4. The details are given under their respective headings in the estimates furnished by the Accountant-General.

5. The receipts of 1875-76 compared with those of 1874-75 show a falling off to the extent of more than 38 lakhs of rupees; but this is entirely due to the large grants made to Local Funds during the famine. A comparison of the original estimate of 1874-75 with the regular estimate of the same year will show that the receipts originally anticipated were only about one-half of the amount shown in the regular estimate, and the difference is due to the grants made to Local Funds for famine relief works.

Provincial Reserve.

6. The figures for provincial reserve for the two years give the following results :—

1874-75.	Rs.
Opening balance	5,14,702
Receipts as per regular estimate	10,52 000
Special grant from Imperial Funds on account of famine relief works	25,00,000
Total ...	40,66,702

1875-76	
Opening balance	31,12,702
Receipts of the year ...	10,95,500
Total ...	42,08,202

1874-75.	Rs.
Contribution to Public Works Department ...	1,14,000
Expenditure as by regular estimate	8,40,000
Total ...	9,54,000
Closing balance, 31st March 1875	31,12,702
Total ...	40,66,702

1875-76	
Expenditure during the year	9,35,770
Contribution to provincial services .. .	5,09,010
Total ...	14,44,780
Closing balance, 31st March 1876 .	27,60,422
Total ,	42,05,202

7. This estimated closing balance, which may possibly be supplemented by a further grant from Imperial Funds, forms the amount available for special and unforeseen expenditure on provincial account during the year, and also for meeting such part of the debit against Local Funds as it may be eventually determined that Government shall defray.

Municipal and Trust Funds.

8. The estimates for municipal funds and trust funds call for no special remarks. The figures of receipts and expenditure are as follow, and the details are supplied in the estimates furnished by the Accountant-General :—

	Municipal Funds. 1874-75.	Municipal Funds. 1875-76.
	Rs	Rs.
Opening balance	1,42,361	1,52,361
Receipts	10,50,000	9,98,120
Total	11,92,361	11,50,481
Expenditure	10,40,100	10,63,960
Closing balance	1,52,361	86,521
Total ...	11,92,461	11,50,481

	Trust Funds 1874-75.	Trust Funds 1875-76.
	Rs.	Rs.
Opening balance	25,893	55,893
Receipts	95,000	86,620
Total ...	1,20,893	1,42,513
Expenditure	65,000	77,360
Closing balance	55,893	65,153
Total ...	1,20,893	1,42,513

ORDERED that copy of the above Resolution be submitted to the Government of India in the Financial Department; and also that copy be forwarded to the Accountant-General, to the Public Works Department of this Government, and to the Judicial, Revenue, Political, General, and B Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 988.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 23rd March 1875.

C. E. G.

No. 1087C, dated Calcutta, the 31st March 1875.

From—H. A. MANGLES, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honor to submit the following remarks for the consideration of the Government of Bengal.

2. In the Government Resolution No. 988, dated 23rd instant (paragraph 3), the following remark occurs: "and it is hoped that the balance at credit of Provincial Reserve will enable the Lieutenant-Governor to make such grants as may be necessary to restore the equilibrium of the Local Funds' finances." From this expression, and the previous remark in paragraph 2, to the effect that the general estimate of Local Funds includes also the receipts and expenditure of the Provincial Reserve Fund, I am apprehensive that the exact status of the Provincial Reserve Fund has not been fully understood in your office. Under the instructions of the Government of India, the general head of Provincial Services and Local Funds has been sub-divided into the following minor heads:—

(1) Provincial Services;

(2) Local Funds;

(3) Municipal Funds; and

(4) Trust Funds;

and for each of these minor heads an opening and closing balance has been maintained for the information of the Local Government. Subordinate to the minor head of Local Funds are eighteen sub-heads, such as District Road Fund, District Road Account, &c. &c., and among them Provincial Reserve Fund. To make a grant therefore from Provincial Reserve Fund, to, say, District Road Fund, does not in any way affect the balance, or restore the equilibrium of the finances of the Local Funds. It is true that, for the information of Sir George Campbell, the balance at credit of Provincial Reserve Fund was separately shewn last year; but it is not a separate head of account prescribed by the Government of India, and its balance must be held to be merged in the general balance at credit or debit of Local Funds.

3. In order to examine the results brought out in your 3rd and 6th paragraphs, it is necessary that I should, with reference to the foregoing remarks, treat them as one general head of account in accordance with the plan followed in this office. The estimated closing balances, according to those two paragraphs, are, for Local Funds proper a debit balance of Rs. 28,39,333; for Provincial Reserve Fund a credit balance of Rs. 27,60,422, or a net debit balance of Rs. 78,911. It has apparently been overlooked: for it is passed without comment that my estimated closing debit balance was Rs. 19,52,901, or a difference of nearly 19 lakhs of rupees.

4. I will analyse the figures adopted by you in the same paragraphs—

		Rs.
(1).	Your opening balance of Local Funds is	22,28,817
	Ditto of Provincial Reserve Fund ...	5,14,702
	Total ...	27,43,519

or the same figures as those entered in my figured statement.

		Rs.
(2).	Your receipts of Local Funds are ...	69,54,100
	Ditto Provincial Reserve Fund	10,52,000
	Total ...	80,06,100

which also correspond with my figures.

(3). In this gross sum of Rs. 80,06,100 has been included the full amount which, under the latest orders, it is understood that the Government of India will subscribe towards the expenditure on relief works. The special grant of 25 lakhs, which you have added, is only a payment on account, and is included in the above 80 lakhs. Your receipts are therefore over-estimated by 25 lakhs of rupees.

		Rs.
(4). Your expenditure against Local Funds is ...	...	1,20,68,900
Ditto ditto ...	...	9,54,000
Total	...	1,30,22,900
Whereas my figures are ...	...	1,29,08,900
Giving a difference of	...	1,14,000

which is entered by you as a contribution to Public Works Department. But inasmuch as all estimated expenditure of 1874-75 had been included in my sum total of Rs. 8,40,000, a second provision of Rs. 1,14,000 is unnecessary, and should therefore be excluded.

(5). The rest of the figures on both sides of the account agree with mine, with the exception of Rs. 5,09,010, contribution to Provincial Services, the transfer of which I have already in my letter No. 1011, dated 19th instant, asked the Government to take into reconsideration.

5. To sum up. Twenty-five lakhs have been over-credited by you; Rs. 1,14,000 have been over-debited, while Rs. 5,09,000 will, it is hoped, be struck out, leaving a net debit balance almost exactly corresponding with my figures.

6. With such a result, *viz*, a net deficit under Local Funds of say 19½ lakhs, instead of 3¼ of a lakh as estimated by you, it will be apparent that your 7th paragraph requires considerable modification; for it is therein made to appear that the credit closing balance of 27½ lakhs "forms the amount available for special and unforeseen expenditure on provincial account, and also for meeting such part of the debit against Local Funds as it may be eventually determined that Government shall defray." Whereas even supposing that the Government of India does consent to bear the whole cost of the debt standing against Local Funds proper, there would be then only a credit balance of say 8½ lakhs at the disposal of the Local Government for special and unforeseen expenditure on provincial purposes.

RESOLUTION.

FINANCIAL DEPARTMENT.

FINANCE.

Calcutta, the 12th April 1875.

READ—

The Resolution of this Government in the Financial Department, dated the 23rd March 1875, on the estimates of receipts and expenditure on account of local funds for the year 1875-76.

Read also—

A letter from the Accountant-General, No. 1087, dated the 31st March, submitting explanations on the Local Funds' estimates.

In the Resolution of the 23rd March, it was assumed that the opening balance of the local funds on the 1st April 1875 would present a deficit of Rs. 21,59,281. The deficit of local funds proper was calculated to be Rs. 28,85,983: the difference between this and the former sum being the balance at credit of provincial reserve. Credit was taken for 25 lakhs of rupees as a special grant from Imperial Funds on account of famine relief works: and it was estimated that after making a contribution to provincial services of a sum of Rs. 5,09,010, a sufficient sum would remain under the head of provincial reserve to meet special and unforeseen expenditure on provincial account during the year, and also to supply such part of the debit against local funds as it might eventually be determined that the Government of Bengal should defray. The closing balance in provincial reserve on the 31st March 1876 was estimated at Rs. 27,63,422, and the deficit in local funds proper on the same date was calculated at Rs 28,39,333. If these anticipations had been realized, it would have been possible for the Government of Bengal to grant, from provincial reserve, a sufficient sum to meet the greater part of the liabilities incurred by local funds for the prosecution of famine relief works.

2. The Accountant-General, however, has now submitted an explanatory statement, from which it appears that as the grant of 25 lakhs of rupees from Imperial funds was actually made within the year 1874-75, and was embodied in the figures of that year, no part of this grant will be available for expenditure in the year 1875-76. This explanation materially alters the financial position of the Government.

3. The corrected estimates for the year 1875-76 will now stand as follows:—

LOCAL FUNDS, (*excluding Provincial Reserve.*)

	Rs.		Rs.
Receipts of the year ...	31,03,950	Opening deficit balance ...	28,85,983
		Expenditure during the year ..	30,57,300
		Total ..	59,43,283
		Debit closing balance on 3rd March 1876	28,39,333
		Total ...	31,03,950

PROVINCIAL RESERVE.

		Rs.			Rs.
Opening balance	..	7,26,702	Expenditure during the year		9,35,770
Receipts of the year	...	10,95,500	Contribution to provincial services	... ...	5,09,010
			Total	...	14,44,780
			Closing balance, 31st March 1876	.. ..	3,77,422
Total		18,22,902	Total	...	18,22,202

Deducting this closing balance from the debit closing balance under local funds proper, the figures of local funds at the close of the year 1875-76 will show an estimated deficit of Rs. 24,61,911.

4. The Lieutenant-Governor is unwilling to reduce the grants already made for provincial services in the several departments, unless it should prove absolutely necessary to do so. The exact amount of the contribution from Imperial funds towards the cost of famine relief works has not yet been ascertained, and any additional grant which may be made upon this account will be available in reduction of the deficit shown in the Local Funds' estimates. The Resolution of the 12th March 1875 will therefore, for the present, remain unaltered: but it must be understood that the grants therein made may be subject to modification if the financial exigencies of the year should so require. The Lieutenant-Governor desires to impress upon all officers the necessity for strict economy in all departments of provincial expenditure.

ORDER.—Ordered that copy of this Resolution be submitted to the Government of India in the Financial Department, in continuation of endorsement No. 988, dated the 23rd March 1875; and also that copy be forwarded to the Accountant-General and Public Works Department of this Government, and to the Judicial, Revenue, Political, General, and B Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

No. 1244.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal.

H. J. REYNOLDS,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,
The 12th April 1875.

FINANCIAL DEPARTMENT.

FINANCE—No. 1256.

MEMORANDUM.

CALCUTTA, THE 13TH APRIL 1875.

IN continuation of this office endorsement No. 1244, dated 12th April 1875, forwarding a copy of the revised resolution of the same date on the budget estimates of the local funds for 1875-76, the undersigned is directed to request that the Secretary in the Public Works Department will be good enough to state how far it will be possible to suspend the grant of three lakhs made to that department in financial resolution dated 30th March 1875, for the completion of the famine relief works, as this grant will absorb almost the entire available surplus in provincial reserve.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Acting Junior Secy. to the Govt. of Bengal.

TO THE SECRETARY TO THE GOVT. OF BENGAL,

PUBLIC WORKS DEPARTMENT.

C. E. G.